

AGGREGATED INFORMATION FOR GAUTENG
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2018 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2017/18												2016/17		O4 of 2016/17 to O4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	157 703 722	124 646 252	33 563 389	21.3%	29 213 154	18.5%	29 690 138	23.8%	27 322 176	21.9%	119 788 857	96.1%	26 676 296	95.1%	2.4%
Property rates	27 637 918	22 807 550	5 704 668	20.6%	5 723 644	20.7%	5 495 140	24.1%	5 846 553	25.6%	22 770 238	99.8%	5 107 130	97.5%	14.3%
Property rates - penalties and collection charges	204 467	20 829	37 358	18.3%	35 162	17.2%	38 947	187.0%	45 077	216.4%	156 543	751.6%	85 506	179.9%	(47.3%)
Service charges - electricity revenue	57 949 108	43 740 336	12 633 862	21.8%	9 779 103	16.9%	8 543 549	19.5%	10 095 177	23.1%	41 051 691	93.9%	10 470 405	95.1%	(3.6%)
Service charges - water revenue	21 232 035	16 477 476	3 835 708	18.1%	4 180 428	19.7%	4 036 593	24.5%	3 787 582	23.0%	15 840 311	96.1%	3 740 106	94.2%	1.3%
Service charges - sanitation revenue	8 467 235	6 159 375	1 625 449	19.3%	1 667 900	19.7%	1 523 840	22.0%	1 651 412	23.9%	6 484 601	93.4%	1 584 550	94.1%	4.6%
Service charges - refuse revenue	5 811 655	4 651 335	1 171 978	20.2%	1 153 851	19.9%	1 157 826	24.9%	1 229 839	26.4%	4 713 495	101.3%	1 221 396	101.0%	7%
Service charges - other	887 307	580 625	111 713	12.6%	118 103	13.3%	117 944	20.3%	119 318	20.5%	467 077	80.4%	154 764	80.3%	(22.9%)
Rental of facilities and equipment	757 964	614 814	109 276	14.4%	136 205	18.0%	142 088	23.1%	193 108	31.4%	580 676	94.4%	148 556	93.0%	30.0%
Interest earned - external investments	1 195 408	847 763	163 510	17.7%	624 936	22.3%	108 188	12.9%	646 596	76.3%	1 544 021	182.1%	539 902	209.8%	19.8%
Interest earned - outstanding debtors	1 769 731	1 566 673	337 960	19.1%	354 592	20.0%	343 262	21.9%	416 987	26.6%	1 452 801	92.7%	378 003	115.3%	10.3%
Dividends received	230	140	-	-	-	-	-	-	45	32.3%	45	32.3%	-	-	(100.0%)
Fines	1 924 436	1 091 846	131 499	6.8%	137 769	7.2%	160 511	14.7%	253 358	23.2%	683 137	62.6%	118 530	52.5%	113.7%
Licences and permits	278 832	425 019	112 518	40.4%	120 739	43.3%	125 545	29.5%	142 803	33.4%	501 405	118.0%	85 184	93.6%	67.6%
Agency services	1 426 858	826 074	170 040	11.9%	221 328	15.5%	176 974	21.4%	232 579	28.2%	800 921	97.0%	313 182	97.4%	(25.7%)
Transfers recognised - operational	24 413 892	19 795 432	6 533 691	26.8%	4 063 846	16.6%	6 854 659	34.6%	1 405 115	7.1%	18 857 310	95.3%	1 685 093	98.8%	(16.6%)
Other own revenue	3 703 066	4 208 835	874 060	22.8%	893 944	24.1%	864 598	20.5%	1 250 260	29.7%	3 882 862	92.3%	1 040 894	85.7%	20.1%
Gains on disposal of PPE	43 580	52 120	100	2%	1 584	3.0%	370	1.7%	1 735	3.3%	2 898	5.6%	2 898	5.6%	(87.3%)
Operating Expenditure	156 886 995	123 842 779	27 933 748	17.8%	30 534 619	19.5%	26 784 057	21.6%	30 883 514	24.9%	116 135 938	93.8%	31 196 223	94.0%	(1.0%)
Employee related costs	39 084 974	31 626 150	7 274 567	18.6%	7 938 987	20.3%	7 531 712	23.8%	7 810 922	24.7%	30 556 188	96.6%	7 020 009	97.5%	11.3%
Remuneration of councillors	748 964	606 132	127 733	17.1%	138 356	18.5%	167 328	27.6%	149 134	24.6%	582 551	96.1%	145 734	92.8%	2.3%
Debt impairment	9 273 511	6 414 027	2 056 751	22.2%	1 517 215	16.4%	1 329 381	20.7%	1 494 280	23.3%	6 397 627	99.7%	2 462 624	98.8%	(43.5%)
Depreciation and asset impairment	11 097 783	9 020 108	1 605 892	14.5%	1 740 123	15.7%	1 779 129	19.1%	1 646 591	18.2%	6 711 726	74.4%	1 639 710	81.9%	61.2%
Finance charges	5 625 459	4 711 711	850 638	15.1%	1 725 853	30.7%	1 073 437	22.8%	793 992	16.9%	4 443 920	94.3%	1 357 913	96.2%	(41.5%)
Bulk purchases	56 155 839	40 434 795	11 216 082	20.0%	9 980 076	17.8%	8 994 104	20.2%	10 548 033	26.1%	40 738 294	100.0%	10 170 299	96.1%	3.7%
Other Materials	10 222 654	7 179 292	892 132	8.7%	1 707 085	16.7%	1 103 526	15.4%	1 995 792	27.8%	5 698 557	79.4%	962 004	82.9%	107.5%
Contracted services	9 630 408	12 158 083	7 756 107	17.9%	2 160 237	22.2%	2 474 539	20.4%	2 471 118	20.4%	10 070 001	89.8%	2 157 091	91.0%	61.2%
Transfers and grants	2 572 996	1 419 079	240 439	9.3%	308 120	12.0%	311 570	22.0%	506 899	35.7%	1 367 027	95.7%	845 495	86.7%	(40.0%)
Other expenditure	12 244 507	10 258 260	1 913 201	15.6%	2 310 344	18.9%	2 076 627	20.2%	2 444 287	23.8%	8 744 459	85.2%	4 252 522	90.8%	(42.5%)
Loss on disposal of PPE	30 101	15 141	185	0.6%	223	7%	704	4.7%	1 466	108.7%	17 578	116.1%	2 740	3 550.4%	501.0%
Surplus/(Deficit)	816 737	803 473	5 629 641	-	(1 321 465)	-	2 906 081	-	(3 561 337)	-	3 652 920	-	(4 519 926)	-	-
Transfers recognised - capital	11 304 975	8 590 499	428 938	3.8%	1 841 179	16.3%	1 678 021	19.5%	2 264 915	26.4%	6 213 053	72.3%	2 495 317	78.3%	(9.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	32 816	-	7 170	21.8%	(6 980)	(15.2%)	(11 274)	-	(17 495)	-	(26 579)	-	3 503	-	(599.4%)
Surplus/(Deficit) after capital transfers and contributions	12 154 522	9 393 972	6 065 749	-	514 733	-	4 572 829	-	(1 313 917)	-	9 839 393	-	(2 021 107)	-	-
Taxation	396 803	352 728	8 933	2.3%	13 153	3.4%	13 153	3.7%	37 591	10.7%	73 212	20.8%	8 232	8.7%	356.7%
Surplus/(Deficit) after taxation	11 757 724	9 041 244	6 056 816	-	501 198	-	4 559 676	-	(1 351 508)	-	9 766 182	-	(2 029 338)	-	-
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	11 757 724	9 041 244	6 056 816	-	501 198	-	4 559 676	-	(1 351 508)	-	9 766 182	-	(2 029 338)	-	-
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	11 757 724	9 041 244	6 056 816	-	501 198	-	4 559 676	-	(1 351 508)	-	9 766 182	-	(2 029 338)	-	-

Part 2: Capital Revenue and Expenditure

Category	2017/18															2016/17			O4 of 2016/17 to O4 of 2017
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter						
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget					
	R thousands																		
Capital Revenue and Expenditure																			
Source of Finance	20 419 616	18 993 241	1 130 690	5.5%	3 617 524	17.1%	2 857 644	15.0%	7 030 101	37.0%	14 635 959	77.1%	8 063 202	77.1%	(12.8%)				
National Government	8 738 726	7 845 272	427 173	4.9%	1 578 423	18.1%	1 222 202	15.6%	2 129 553	27.1%	5 357 350	68.3%	2 706 503	74.7%	(21.3%)				
Provincial Government	1 80 855	345 357	25 002	13.8%	43 670	24.1%	53 810	15.6%	113 182	32.8%	235 665	68.2%	142 659	82.2%	(20.7%)				
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	221	37.8%	(100.0%)				
Other transfers and grants	58 296	60 719	768	1.3%	23 141	39.7%	22 116	36.4%	741 800	1 221.7%	787 825	1 297.5%	137 125	522.1%	441.0%				
Transfers recognised - capital	8 977 877	8 251 348	452 943	5.0%	1 645 233	18.3%	1 298 129	15.7%	2 984 535	36.2%	6 380 840	77.3%	2 986 507	76.4%	(1%)				
Borrowing	7 497 704	7 137 294	449 227	6.0%	1 085 614	14.5%	1 011 009	14.2%	2 689 992	37.7%	5 235 842	73.4%	2 123 838	72.7%	26.7%				
Internally generated funds	3 564 997	3 075 889	172 429	4.8%	588 692	16.5%	347 372	11.3%	739 354	24.0%	1 847 847	60.1%	2 220 213	64.6%	(66.7%)				
Public contributions and donations	379 038	528 709	56 091	14.8%	297 984	78.6%	201 135	38.0%	616 220	116.6%	1 171 430	221.6%	732 643	470.3%	(15.9%)				
Capital Expenditure Standard Classification	20 419 616	18 993 241	1 130 690	5.5%	3 617 525	17.7%	2 857 644	15.0%	7 030 101	37.0%	14 635 959	77.1%	8 063 202	77.1%	(12.8%)				
Governance and Administration	3 068 244	2 649 534	173 826	5.7%	711 408	5.6%	317 085	12.0%	1 121 224	42.3%	1 783 543	67.3%	1 038 175	68.0%	8.0%				
Executive & Council	1 213 525	870 354	41 125	3.4%	60 394	5.0%	12 845	1.5%	145 353	16.7%	259 718	29.8%	80 571	32.7%	80.4%				
Budget & Treasury Office	1 103 616	1 533 681	18 117	1.6%	101 168	9.2%	23 674	1.5%	353 719	23.1%	496 678	32.4%	268 253	52.3%	31.9%				
Corporate Services	751 103	245 319	114 585	15.3%	9 845	1.3%	280 566	114.4%	622 151	253.6%	1 027 147	418.7%	689 350	103.1%	(9.7%)				
Community and Public Safety	5 144 219	4 861 204	243 606	4.7%	938 964	18.3%	709 369	14.6%	1 437 369	29.6%	3 329 307	68.5%	1 881 619	89.6%	(23.4%)				
Community & Social Services	467 566	481 078	29 247	6.3%	84 330	18.0%	21 733	4.5%	80 586	16.8%	215 996	44.9%	120 312	47.7%	(33.0%)				
Sport and Recreation	264 511	203 572	5 150	2.1%	66 463	25.1%	38 797	14.1%	108 351	59.2%	219 110	107.6%	239 346	121.9%	14.1%				
Public Safety	639 439	640 686	22 123	3.5%	152 379	25.2%	91 726	13.1%	319 787	18.7%	388 005	60.2%	286 376	58.3%	(5.8%)				
Health	3 529 373	3 250 551	111 280	3.1%	597 716	18.6%	517 134	15.9%	1 000 702	31.4%	2 670 072	67.1%	1 002 408	48.8%	(58.2%)				
Police	268 440	285 317	56 455	20.9%	38 087	13.3%	39 107	13.9%	107 943	28.1%	243 124	63.1%	153 178	48.6%	(29.5%)				
Economic and Environmental Services	6 368 628	6 273 159	379 333	6.0%	1 429 802	22.5%	915 683	14.6%	2 772 643	42.2%	5 497 462	87.6%	2 927 879	77.6%	(5.3%)				
Planning and Development	1 223 775	1 456 773	109 520	8.9%	297 397	20.4%	173 979	11.9%	539 335	37.0%	1 120 231	78.7%	724 640	65.0%	(25.6%)				
Road Transport	5 086 988	4 745 217	269 517	5.3%	1 127 623	22.2%	732 359	15.6%	2 208 612	46.8%	4 300 311	71.7%	2 179 922	79.0%	(1.9%)				
Environmental Protection	57 865	71 165	296	0.5%	1 796	2.5%	9 345	13.1%	12 946	18.0%	29 307	43.0%	23 307	43.0%	1.0%				
Trading Services	5 754 685	5 145 179	330 766	5.7%	1 060 628	18.4%	914 315	17.8%	1 686 424	32.8%	3 992 333	77.6%	2 192 962	71.9%	(23.1%)				
Electricity	2 293 457	2 192 688	166 848	7.3%	551 399	19.7%	365 225	17.2%	940 078	42.9%	2 034 491	92.8%	1 110 443	60.0%	(35.4%)				
Water	1 523 506	1 491 366	84 545	5.5%	271 137	17.9%	276 005	15.8%	870 010	21.5%	198 319	58.2%	683 697	115.0%	(16.9%)				
Waste Water Management	1 138 518	912 108	64 860	5.7%	193 169	16.8%	242 968	21.6%	774 855	28.7%	274 552	27.6%	575 322	57.6%	(32.4%)				
Waste Management	299 204	266 018	1 419	0.5%	45 742	15.3%	30 468	10.7%	102 547	39.6%	198 668	122.9%	78 236	12.2%	(7.2%)				
Other	83 840	64 344	3 953	5.8%	15 625	19.7%	11 361	12.57	17 371	37.3%	33 315	51.8%	47 721	78.2%	(44.9%)				

Part 3: Cash Receipts and Payments

R thousands	2017/18										2016/17				O4 of 2016/17 to O4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	127 661 580	126 320 786	34 370 599	26.9%	35 963 284	28.2%	33 864 846	26.8%	25 955 488	20.5%	130 154 217	103.0%	24 380 165	98.9%	6.5%
Property rates, penalties and collection charges	21 461 765	21 051 392	4 837 907	22.5%	5 724 659	26.7%	5 634 356	26.8%	5 310 800	25.2%	21 507 722	102.2%	4 568 038	95.8%	16.3%
Service charges	67 507 151	68 983 579	15 372 160	22.8%	19 138 972	28.4%	14 007 397	20.3%	15 745 514	22.8%	64 264 042	93.2%	12 912 095	96.0%	21.4%
Other revenue	8 932 645	8 727 465	4 218 628	47.2%	4 233 696	47.4%	4 133 215	47.4%	4 089 399	47.0%	16 684 091	91.2%	4 680 179	137.1%	12.9%
Government - operating	19 007 837	17 752 722	1 502 890	39.5%	3 516 519	18.5%	6 364 277	35.8%	7 186 880	40.5%	16 664 807	93.9%	884 168	91.7%	9.1%
Government - capital	9 001 310	7 855 762	2 049 265	22.8%	2 750 027	30.6%	2 994 263	38.1%	772 900	9.8%	8 566 464	109.0%	708 588	90.3%	9.1%
Interest	1 750 714	1 949 737	389 549	22.3%	599 417	34.2%	731 319	37.5%	746 737	38.3%	2 467 022	126.5%	627 097	139.6%	19.1%
Dividends	140	50	-	-	-	-	-	-	48	135.8%	-	138.8%	-	-	(100.0%)
Payments	(106 538 003)	(106 905 202)	(36 033 311)	33.8%	(34 697 242)	32.6%	(26 063 605)	24.4%	(26 915 690)	25.2%	(123 709 848)	115.7%	(20 449 695)	106.6%	31.5%
Supplies and employees	(100 245 748)	(99 574 789)	(35 116 515)	35.0%	(32 121 764)	32.0%	(24 862 795)	25.0%	(22 814 577)	22.9%	(114 915 651)	115.4%	(18 076 355)	106.8%	106.8%
Finance charges	(4 806 494)	(4 726 625)	(899 641)	12.3%	(2 135 325)	44.4%	(899 603)	19.0%	(3 814 135)	80.7%	(7 438 703)	157.4%	(1 709 114)	96.7%	123.2%
Transfers and grants	(1 485 763)	(2 463 787)	(237 155)	22.0%	(640 153)	26.0%	(201 207)	11.6%	(286 978)	11.0%	(1 355 653)	52.3%	(684 238)	118.3%	58.1%
Net Cash from/(used) Operating Activities	21 123 578	19 415 583	(1 662 712)	(7.9%)	1 266 042	6.0%	7 801 242	40.2%	(960 202)	(4.9%)	6 444 369	33.2%	3 910 470	53.5%	(124.6%)
Cash Flow from Investing Activities															
Receipts	1 263 013	(533 465)	1 371 568	108.6%	336 580	26.6%	438 676	(82.2%)	(1 259 590)	236.1%	887 234	(166.3%)	(7 306 680)	31.0%	(82.8%)
Proceeds on disposal of PPE	306 008	54 480	1 488 752	473.4%	(1 068 999)	(349.3%)	675 603	1 240.1%	(1 618 299)	(2 970.4%)	(562 942)	(1 033.3%)	(693 413)	(69.4%)	132.4%
Decrease in non-current debtors	(102 705)	(29 903)	(29 903)	29.1%	950 739	(575.2%)	(37 516)	(11 514)	(11 835)	(22 814 577)	511 486	(231 988)	(231 988)	94.9%	
Decrease in other non-current receivables	(61 537)	(89 999)	(43 906)	105.1%	305 145	(252.1%)	(11 747)	(12.1%)	420 071	(689.0%)	669 568	(144.0%)	(214 438)	(1 079.6%)	(266.7%)
Decrease (increase) in non-current investments	1 301 246	(497 946)	(3 377)	(.3%)	709 695	64.4%	(187 667)	37.7%	(249 527)	50.1%	269 124	(54.0%)	(6 352 470)	(96.1%)	(96.1%)
Payments	(20 107 762)	(16 784 942)	(2 374 162)	11.8%	(3 211 109)	16.0%	(2 212 082)	13.2%	(4 810 842)	28.7%	(12 608 195)	75.1%	(5 074 862)	80.7%	(51.2%)
Capital assets	(20 107 762)	(16 784 942)	(2 374 162)	11.8%	(3 211 109)	16.0%	(2 212 082)	13.2%	(4 810 842)	28.7%	(12 608 195)	75.1%	(5 074 862)	80.7%	(51.2%)
Net Cash from/(used) Investing Activities	(18 844 749)	(17 318 407)	(1 002 595)	5.3%	(2 874 529)	15.3%	(1 773 486)	10.2%	(6 070 432)	35.1%	(11 720 961)	67.7%	(12 381 550)	76.8%	(5.0%)
Cash Flow from Financing Activities															
Receipts	7 860 287	6 383 680	5 826 217	74.1%	602 105	7.7%	(966 612)	(15.1%)	3 068 524	48.1%	8 530 235	133.6%	1 408 073	109.8%	117.9%
Short term loans	500 000	500 000	3 205 000	640.0%	-	-	-	-	3 205 000	640.0%	3 205 000	640.0%	320 000	18 000.0%	196.8%
Borrowing long term/financing	7 301 823	5 857 159	2 582 783	35.4%	446 256	6.1%	(1 093 476)	(18.7%)	2 998 386	51.2%	4 933 950	84.2%	1 003 530	72.2%	100.8%
Increase (decrease) in consumer deposits	58 464	26 521	38 434	65.7%	155 850	266.6%	126 862	470.3%	97 138	264.5%	391 228	1 475.4%	84 543	30.3%	(119.4%)
Payments	(4 936 245)	(4 851 346)	(1 208 122)	24.5%	(708 329)	14.3%	(122 296)	3.0%	(2 498 865)	66.6%	(4 737 611)	116.9%	(1 676 581)	156.7%	61.0%
Repayment of borrowing	(4 936 245)	(4 851 346)	(1 208 122)	24.5%	(708 329)	14.3%	(122 296)	3.0%	(2 498 865)	66.6%	(4 737 611)	116.9%	(1 676 581)	156.7%	61.0%
Net Cash from/(used) Financing Activities	2 924 042	2 332 334	4 618 095	157.9%	(106 224)	(3.6%)	(1 088 906)	(46.7%)	369 659	15.8%	3 792 624	162.6%	(268 508)	85.4%	(237.7%)
Net Increase/(Decrease) in Cash held	5 202 871	4 429 510	1 952 788	37.5%	(1 714 711)	(33.0%)	4 938 930	111.5%	(6 660 974)	(150.4%)	(1 483 968)	(33.5%)	(8 739 586)	(516.7%)	(23.8%)
Cash/cash equivalents at the year begin:	13 299 875	11 985 401	14 329 719	107.7%	16 282 507	122.4%	14 567 796	121.5%	19 506 726	162.8%	14 329 719	119.6%	21 355 866	128.7%	8.7%
Cash/cash equivalents at the year end:	18 502 746	16 414 911	16 282 507	88.0%	14 567 796	78.7%	19 506 726	118.8%	12 845 751	78.3%	12 845 751	78.3%	12 416 277	96.9%	(8.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Info Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 520 914	8.8%	627 294	3.6%	497 469	2.9%	14 670 039	84.7%	17 315 716	30.0%	808 108	4.7%	388 940	2.2%
Trade and Other Receivables from Exchange Transactions - Electric	2 358 971	25.4%	519 254	5.6%	292 971	3.1%	6 133 265	65.9%	9 043 569	16.1%	36 636	.4%	35 898	.4%
Receivables from Non-exchange Transactions - Property Rates	1 464 894	16.0%	380 475	3.6%	289 415	2.8%	8 313 025	18.1%	10 448 009	18.1%	39 301	.4%	229 130	2.2%
Receivables from Exchange Transactions - Waste Water Management	628 658	9.4%	270 651	4.1%	200 563	3.0%	5 570 686	83.5%	6 670 558	11.6%	36 253	.5%	80 108	1.2%
Receivables from Exchange Transactions - Waste Management	410 432	8.1%	155 056	3.0%	154 181	3.0%	4 375 060	85.9%	5 094 729	8.8%	13 579	.3%	231 016	4.5%
Receivables from Exchange Transactions - Property Rental Debtors	15 242	1.5%	12 596	1.2%	12 368	1.2%	963 234	96.1%	1 023 510	1.8%	(14 270)	(1.4%)	437	.0%
Interest on Asset Debtor Accounts	264 790	5.9%	99 661	2.2%	90 188	2.2%	4 059 214	89.8%	4 521 854	7.8%	71 512	1.6%	284 349	6.3%
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	274 397	8.2%	104 749	3.1%	77 854	2.3%	2 874 897	86.3%	3 331 878	5.8%	71 024	2.1%	112 293	3.4%
Total By Income Source	6 938 298	12.0%	2 169 836	3.8%	1 623 169	2.8%	46 979 509	81.4%	57 710 812	100.0%	1 062 192	1.8%	1 362 845	2.4%
Debtors Age Analysis By Customer Group														
Organs of State	244 263	17.2%	77 021	5.4%	52 585	3.7%	1 046 906	73.7%	1 420 775	2.5%	-	-	12 309	.9%
Commercial	2 805 663	23.8%	538 323	4.6%	351 938	3.0%	8 103 980	68.7%	11 799 904	20.4%	74 498	.6%	596 812	5.1%
Households	3 772 405	8.8%	1 544 921	3.6%	1 205 513	2.8%	36 124 736	84.7%	42 647 575	73.9%	6 694 639	15.7%	705 547	1.7%
Other	115 960	6.2%	9 572	.5%	13 133	.7%	1 703 886	42.5%	1 862 558	3.2%	(5 766 944)	(39.7%)	48 177	2.8%
Total By Customer Group	6 938 298	12.0%	2 169 836	3.8%	1 623 169	2.8%	46 979 509	81.4%	57 710 812	100.0%	1 062 192	1.8%	1 362 845	2.4%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 639 758	78.7%	227 103	3.9%	824 289	14.0%	205 357	3.5%	5 896 506	30.0%
Bulk Water	1 158 862	75.8%	13 461	.9%	350 049	22.9%	5 932	.4%	1 528 324	7.8%
PAYE deductions	148 029	100.0%	-	-	-	-	-	-	148 029	.8%
VAT (output less input)	(56 444)	100.0%	-	-	-	-	-	-	(56 444)	(.3%)
Pensions / Retirement	129 535	100.0%	-	-	-	-	-	-	129 535	.7%
Loan repayments	436 069	100.0%	-	-	-	-	-	-	436 069	2.2%
Trade Creditors	5 505 554	85.4%	263 935	4.1%	312 403	4.8%	367 906	5.7%	6 449 797	32.8%
Auditor General	4 018	42.7%	-	-	661	7.0%	4 735	50.3%	9 414	.1%
Other	4 966 429	96.6%	25 913	.5%	270	.0%	150 868	2.9%	5 143 480	26.1%
Total	16 931 810	86.0%	530 411	2.7%	1 487 693	7.6%	734 796	3.7%	19 684 710	100.0%

Contact Details

Municipal Manager	
Financial Manager	

Source: Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF EKURHULENI (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2018 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2017/18													2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Operating Revenue and Expenditure																
Operating Revenue	64 589 797	32 686 734	9 612 346	14.9%	8 260 533	12.8%	7 299 734	22.3%	7 158 416	21.9%	32 331 029	98.9%	7 074 406	98.2%	1.2%	
Property rates - penalties and collection charges	10 176 660	5 210 905	1 424 919	14.0%	1 247 861	12.3%	1 216 612	22.3%	1 248 528	24.0%	5 137 919	98.6%	1 175 847	99.0%	6.2%	(100.0%)
Property rates - penalties and collection charges	204 467	20 829	-	-	-	-	-	-	-	-	-	-	13 658	47.6%	-	-
Service charges - electricity revenue	20 055 440	13 075 760	4 260 246	16.4%	3 143 303	12.1%	2 448 166	18.7%	3 239 755	24.8%	13 091 471	100.1%	3 234 777	98.9%	2%	-
Service charges - water revenue	8 175 441	3 447 956	848 285	10.4%	860 109	10.5%	895 131	26.0%	810 987	23.5%	3 414 512	99.0%	961 272	94.5%	15.6%	(15.6%)
Service charges - sanitation revenue	2 710 600	1 344 228	305 176	11.3%	314 626	11.6%	268 771	20.0%	280 286	20.9%	1 169 659	87.0%	391 084	95.0%	28.3%	-
Service charges - refuse revenue	2 429 336	1 280 355	309 470	12.7%	303 598	12.5%	276 019	21.6%	303 351	23.7%	1 192 438	93.1%	381 153	99.8%	(20.4%)	-
Service charges - other	244 959	-	-	-	-	-	-	-	-	-	-	-	17 414	59.9%	(100.0%)	-
Rental of facilities and equipment	225 364	97 600	14 372	6.4%	35 808	15.9%	30 477	31.2%	28 170	28.9%	108 827	111.3%	17 064	102.2%	65.1%	-
Interest earned - external investments	800 275	399 176	39 515	4.9%	94 481	11.8%	196 765	49.3%	286 847	71.9%	617 808	154.8%	225 136	194.5%	27.4%	-
Interest earned - outstanding debtors	937 125	523 627	73 919	7.9%	66 236	7.1%	82 613	15.8%	98 665	18.8%	321 433	61.4%	57 787	88.4%	70.7%	-
Dividends received	180	90	-	-	-	-	-	-	45	50.3%	45	50.3%	-	-	(100.0%)	-
Fines	400 718	139 257	35 118	5.8%	33 990	5.6%	28 508	20.0%	29 556	21.2%	127 079	91.3%	56 325	80.0%	(47.5%)	-
Licences and permits	102 912	319 873	76 830	74.7%	68 965	67.0%	72 728	22.7%	74 676	23.3%	293 200	91.7%	12 102	85.5%	517.1%	-
Agency services	639 747	-	-	-	-	-	-	-	-	-	-	-	97 986	92.5%	(100.0%)	-
Transfers recognised - operational	10 812 109	5 647 866	1 933 889	17.9%	1 803 977	16.7%	1 486 502	26.3%	281 050	5.0%	5 505 419	97.5%	387 349	96.0%	(27.4%)	-
Other own revenue	484 525	1 179 211	290 508	62.5%	285 586	61.5%	297 440	25.2%	476 483	40.4%	1 350 117	114.5%	45 451	101.2%	948.3%	-
Gains on disposal of PPE	10 000	-	100	1.0%	1 584	15.8%	-	-	18	1.0%	-	-	-	-	(100.0%)	-
Operating Expenditure	65 546 188	32 635 946	7 899 929	12.0%	7 737 446	11.8%	7 605 707	23.3%	8 516 941	26.1%	31 750 043	97.3%	8 993 942	97.1%	(5.3%)	
Employee related costs	14 933 203	7 963 449	1 953 475	13.1%	1 961 352	13.1%	1 998 856	25.1%	2 011 497	25.3%	7 925 180	99.5%	1 634 175	99.6%	23.1%	-
Remuneration of councillors	279 208	133 816	30 426	10.9%	30 532	10.9%	38 781	29.0%	33 312	24.9%	133 052	99.4%	30 549	94.8%	9.0%	-
Debt impairment	3 096 713	1 266 517	386 237	12.4%	386 147	12.5%	312 990	24.7%	280 392	22.1%	1 364 767	107.6%	367 218	100.0%	(23.6%)	-
Depreciation and asset impairment	4 152 052	2 076 706	517 114	12.3%	521 912	12.6%	525 104	25.3%	519 373	25.0%	2 063 564	100.3%	497 163	102.3%	4.3%	-
Finance charges	1 602 722	651 404	126 702	7.9%	137 029	8.5%	227 365	34.9%	157 674	24.2%	648 771	99.6%	183 635	87.4%	(14.1%)	-
Bulk purchases	25 869 679	12 321 456	3 699 923	14.3%	2 673 705	10.3%	2 668 933	21.7%	3 204 082	26.0%	12 246 643	99.4%	3 261 867	99.3%	1.8%	-
Other Materials	7 039 278	1 997 023	238 870	3.4%	482 817	6.9%	415 230	20.8%	589 894	29.5%	1 726 720	86.5%	824 363	83.4%	(29.7%)	-
Contracted services	2 453 422	4 063 232	577 162	23.5%	1 303 213	45.0%	934 412	23.9%	1 070 275	26.3%	3 467 263	92.7%	384 873	92.8%	178.1%	-
Transfers and grants	2 234 303	830 336	129 354	5.8%	199 485	8.9%	218 985	26.4%	285 655	34.4%	833 479	100.4%	613 773	96.8%	(53.4%)	-
Other expenditure	3 855 608	1 317 007	231 665	6.0%	241 109	6.3%	263 050	20.0%	360 045	27.3%	1 095 870	83.2%	1 186 547	95.8%	(69.7%)	-
Loss on disposal of PPE	30 000	15 000	-	-	5	6.3%	263 050	20.0%	4 730	31.5%	4 734	31.6%	-	-	(100.0%)	-
Surplus/(Deficit)	(956 391)	50 788	1 722 417		523 067		(305 973)		(1 358 525)		580 986		(1 919 556)			
Transfers recognised - capital	4 607 328	2 286 501	121 722	2.6%	430 750	9.3%	356 050	15.6%	716 385	31.3%	1 624 907	71.1%	818 961	92.4%	(12.5%)	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	1 705	-	-	-	-	1 705	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 650 937	2 337 289	1 844 139		955 521		50 077		(642 140)		2 207 597		(1 100 595)			
Taxation	-	-	-	-	-	-	-	-	-	-	23 618	-	-	-	(100.0%)	-
Surplus/(Deficit) after taxation	3 650 937	2 337 289	1 844 139		955 521		50 077		(665 758)		2 183 979		(1 100 595)			
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 650 937	2 337 289	1 844 139		955 521		50 077		(665 758)		2 183 979		(1 100 595)			
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 650 937	2 337 289	1 844 139		955 521		50 077		(665 758)		2 183 979		(1 100 595)			

Part 2: Capital Revenue and Expenditure

Category	2017/18													2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of finance	6 715 956	6 620 082	377 682	5.6%	1 223 538	18.2%	1 042 620	15.7%	2 525 557	38.1%	5 169 398	78.1%	2 793 397	92.1%	(9.6%)	
National Government	2 294 664	2 222 460	121 722	5.3%	430 356	18.8%	360 490	16.2%	653 397	29.4%	1 565 966	70.5%	1 042 061	105.8%	(37.3%)	-
Provincial Government	15 000	15 090	159	1.1%	235	1.6%	131	.9%	1 803	11.9%	2 327	15.4%	8 269	99.8%	(78.2%)	-
District Municipality	50 000	50 000	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)	-
Other transfers and grants	50 000	50 000	-	-	23 141	46.3%	22 116	44.2%	740 591	1 481.2%	785 984	1 571.7%	-	-	-	-
Transfers recognised - capital	2 359 664	2 287 550	121 881	5.2%	453 732	19.2%	382 737	16.7%	1 395 791	61.0%	2 354 141	102.9%	1 050 330	105.7%	32.9%	-
Borrowing	3 434 508	3 359 297	176 232	5.1%	537 942	15.7%	515 546	15.3%	854 818	25.4%	2 084 538	62.1%	839 850	67.6%	1.8%	-
Internally generated funds	921 783	973 235	79 569	8.6%	231 865	25.2%	144 337	14.8%	274 948	28.3%	730 719	75.1%	903 217	106.8%	(69.6%)	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	6 715 956	6 620 082	377 682	5.6%	1 223 538	18.2%	1 042 620	15.7%	2 525 557	38.1%	5 169 398	78.1%	2 793 397	92.1%	(9.6%)	
Governance and Administration	1 499 742	1 511 912	57 505	3.8%	157 179	10.5%	236 684	15.7%	572 933	37.9%	1 024 302	67.7%	603 593	96.3%	(5.1%)	
Executive & Council	679 595	641 352	39 753	5.8%	58 408	8.6%	6 497	1.0%	50 735	7.9%	155 393	24.2%	48 189	38.7%	5.3%	-
Budget & Treasury Office	819 708	870 120	17 752	2.2%	96 771	12.0%	17 374	2.0%	323 667	38.4%	467 764	53.8%	263 846	53.2%	26.5%	-
Corporate Services	440	440	-	-	-	-	-	-	212 812	48 366.4%	188 332	42 802.7%	401 144	91 169.1%	(35.4%)	-
Community and Public Safety	1 742 146	1 716 785	110 985	6.4%	326 917	18.8%	244 295	14.2%	418 080	24.4%	1 100 277	64.1%	790 216	94.3%	(47.1%)	
Community & Social Services	207 700	212 550	27 604	13.3%	58 141	28.0%	-	-	-	-	85 745	40.3%	381	25.7%	(100.0%)	-
Sport And Recreation	81 000	80 350	5 162	7.1%	18 530	22.9%	34 257	42.6%	62 274	77.5%	120 823	150.4%	148 987	302.4%	(58.3%)	-
Public Safety	360 770	354 770	19 984	5.5%	112 247	31.1%	26 658	7.5%	73 716	20.7%	232 605	65.2%	179 798	93.2%	(58.9%)	-
Housing	1 001 526	975 125	35 260	3.5%	117 318	11.7%	169 561	17.4%	263 121	27.0%	585 260	60.0%	423 180	92.9%	(37.8%)	-
Health	91 150	91 990	22 374	24.3%	20 682	22.7%	13 820	15.0%	18 969	20.6%	75 845	82.4%	38 470	99.0%	(50.7%)	-
Economic and Environmental Services	1 638 018	1 555 536	64 783	4.0%	339 573	20.7%	276 097	17.7%	1 088 773	70.0%	1 769 227	113.7%	701 355	85.2%	55.2%	-
Planning and Development	112 000	144 328	3 524	3.1%	24 267	21.7%	26 666	18.5%	49 640	34.1%	114 118	72.1%	128 625	114.1%	(6.1%)	-
Road Transport	1 514 018	1 400 008	61 190	4.0%	313 407	20.7%	248 104	15.7%	1 035 133	73.9%	1 617 833	118.4%	562 440	81.9%	84.0%	-
Environmental Protection	11 200	11 200	49	.4%	1 902	17.0%	1 336	13.8%	1 580	17.2%	3 009	65.0%	300	10.0%	(80.0%)	-
Trading Services	1 792 709	1 792 509	144 349	8.1%	393 647	21.9%	285 545	15.9%	445 770	24.9%	1 269 150	70.8%	698 234	87.5%	(36.2%)	-
Electricity	717 700	717 700	102 126	14.2%	226 114	31.5%	136 607	19.0%	133 940	18.6%	596 847	83.2%	446 830	96.8%	(70.5%)	-
Water	360 760	386 600	39 266	10.6%	75 213	21.1%	118 200	30.6%	93 666	50.1%	406 675	105.1%	192 441	138.1%	1.7%	-
Waste Water Management	552 159	521 959	22 197	4.0%	70 654	12.8%	71 676	13.7%	17 468 259	12 766.2%	216 038	23.7%	24 751	24.7%	(100.0%)	-
Waste Management	166 450	166 250	769	.5%	21 707	13.1%	13 571	8.2%	53 684	32.3%	98 811	54.0%	58 963	90.0%	(9.0%)	-
Other	43 340	43 340	440	.1%	6 402	14.8%	-	-	-	-	6 442	14.9%	-	4.7%	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18												2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities	34 374 037	32 485 506	7 729 806	22.5%	9 078 498	26.4%	6 700 143	20.6%	6 187 936	19.0%	29 696 383	91.4%	3 447 849	87.7%	79.5%
Receipts															
Property rates, penalties and collection charges	4 833 913	4 459 590	975 818	20.2%	1 274 812	26.4%	1 291 336	29.0%	1 136 805	25.5%	4 678 771	104.9%	1 144 647	98.3%	(7%)
Service charges	16 993 125	19 529 590	3 200 178	18.8%	5 424 824	31.9%	3 380 060	17.3%	4 403 320	22.5%	16 408 382	84.0%	842 934	81.2%	422.4%
Other revenue	3 968 520	2 410 504	564 763	14.2%	111 975	2.8%	252 188	10.5%	140 319	5.8%	1 069 184	44.4%	(391 080)	98.2%	(135.9%)
Government - operating	5 406 054	3 621 493	2 513 600	66.5%	786 677	14.6%	1 077 505	29.8%	(570 494)	(15.8%)	3 807 088	105.1%	861 059	94.2%	(166.3%)
Government - capital	2 303 664	1 797 686	371 851	16.1%	1 194 625	51.9%	263 181	15.8%	659 559	36.7%	2 509 216	139.6%	707 294	86.3%	(6.7%)
Interest	868 670	666 643	103 598	11.9%	285 645	32.9%	415 873	62.4%	418 581	62.8%	1 223 697	183.6%	282 923	139.7%	47.9%
Dividends	90	-	-	-	-	-	-	-	45	45	-	-	-	-	(100.0%)
Payments	(28 464 553)	(28 011 281)	(10 054 589)	35.3%	(8 879 832)	31.2%	(4 331 967)	15.5%	(5 964 865)	21.3%	(29 231 253)	104.4%	(751 266)	94.9%	694.0%
Suppliers and employees	(26 546 041)	(25 330 428)	(9 725 758)	36.6%	(8 391 321)	31.6%	(3 907 494)	15.4%	(5 632 679)	22.2%	(27 657 251)	109.2%	(177 039)	95.5%	3 081.6%
Finance charges	(801 361)	(663 333)	(111 666)	13.9%	(147 088)	18.4%	(231 860)	35.0%	(166 902)	25.2%	(667 517)	99.1%	(161 175)	84.0%	3.6%
Transfers and grants	(1 113 152)	(2 017 320)	(217 165)	19.4%	(241 423)	30.6%	(702 633)	9.5%	(165 283)	8.2%	(704 485)	45.8%	(613 952)	97.8%	(60.0%)
Net Cash from/(used) Operating Activities	5 909 484	4 474 225	(2 324 783)	(39.3%)	198 666	3.4%	2 368 176	52.9%	223 071	5.0%	465 130	10.4%	2 696 583	44.7%	(91.7%)
Cash Flow from Investing Activities															
Receipts	(242 297)	287 437	(9 876)	4.1%	642 348	(265.1%)	(254 522)	(88.5%)	(252 189)	(87.7%)	125 761	43.8%	(6 358 644)	(450.7%)	(96.0%)
Proceeds on disposal of PPE	-	-	219	-	714	-	830	-	(2 637)	-	(874)	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	(5)	-	(15)	-	75	-	10	-	66	-	1 996	-	(99.5%)
Decrease in other non-current receivables	-	-	12	-	12	-	61	-	89	-	63	-	15	-	(160.7%)
Decrease (increase) in non-current investments	(242 297)	287 437	(9 091)	4.2%	641 637	(264.8%)	(256 488)	(88.9%)	(249 552)	(86.8%)	126 506	44.0%	(6 340 656)	(450.7%)	(96.1%)
Payments	(6 715 956)	(4 776 369)	(364 577)	5.4%	(1 167 610)	17.4%	(495 355)	10.4%	(1 817 768)	38.1%	(3 845 310)	80.5%	(2 052 707)	82.9%	(11.4%)
Capital assets	(6 715 956)	(4 776 369)	(364 577)	5.4%	(1 167 610)	17.4%	(495 355)	10.4%	(1 817 768)	38.1%	(3 845 310)	80.5%	(2 052 707)	82.9%	(11.4%)
Net Cash from/(used) Investing Activities	(6 958 253)	(4 488 932)	(374 454)	5.4%	(525 261)	7.5%	(749 877)	16.7%	(2 069 958)	46.1%	(3 719 549)	82.9%	(6 411 351)	117.1%	(75.4%)
Cash Flow from Financing Activities															
Receipts	3 295 731	1 818 605	2 599 798	78.9%	563 615	17.1%	(1 076 643)	(59.2%)	44 337	2.4%	2 131 108	117.2%	57 047	3.7%	(22.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	3 245 427	1 800 763	2 582 783	79.6%	446 256	13.8%	(1 093 474)	(60.7%)	-	-	1 935 564	107.5%	107 507	-	-
Increase (decrease) in consumer deposits	50 304	17 842	17 016	33.8%	117 359	23.3%	16 852	94.3%	44 337	248.5%	195 543	1 096.0%	57 047	381.0%	(22.2%)
Payments	(428 003)	381 507	(13 950)	3.3%	(402 710)	94.1%	(1 645)	(4.9%)	77 298	20.3%	(341 016)	(89.4%)	52 297	94.6%	47.5%
Repayment of borrowing	(428 003)	381 507	(13 950)	3.3%	(402 710)	94.1%	(1 645)	(4.9%)	77 298	20.3%	(341 016)	(89.4%)	52 297	94.6%	47.5%
Net Cash from/(used) Financing Activities	2 867 728	2 200 112	2 585 840	90.2%	160 905	5.6%	(1 078 288)	(49.0%)	121 635	5.5%	1 790 092	81.4%	109 444	(20.4%)	11.1%
Net Increase/(Decrease) in cash held	1 818 959	2 185 405	(113 396)	(6.2%)	(165 691)	(9.1%)	540 011	24.7%	(1 725 250)	(78.9%)	(1 464 327)	(67.0%)	(5 605 324)	(219.1%)	(69.2%)
Cash/bank equivalents at the year begin:	8 288 845	6 701 376	5 809 954	70.1%	5 696 557	68.7%	5 530 866	82.5%	6 070 877	90.6%	5 809 954	86.7%	9 828 986	114.9%	(38.2%)
Cash/bank equivalents at the year end:	10 107 804	8 886 781	5 696 557	56.4%	5 530 866	54.7%	6 070 877	68.3%	4 345 627	48.9%	4 345 627	48.9%	4 223 642	51.0%	2.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	336 464	6.4%	167 330	3.2%	154 783	2.9%	4 608 450	87.5%	5 267 027	34.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	887 055	38.1%	110 209	4.7%	81 477	3.5%	1 248 360	53.6%	2 227 100	15.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	355 614	15.9%	99 438	4.4%	69 536	3.1%	1 713 301	36.6%	2 227 949	14.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	104 460	7.1%	44 330	3.0%	37 613	2.5%	1 293 170	87.4%	1 479 574	9.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	97 507	6.3%	45 882	3.0%	40 532	2.6%	1 360 525	88.1%	1 544 445	10.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4 719	3.1%	3 463	2.3%	3 124	2.1%	139 091	92.5%	150 396	1.0%	(14 270)	(9.5%)	-	-
Interest on Annual Debtor Accounts	36 098	2.2%	33 090	2.0%	29 700	1.8%	1 573 922	94.1%	1 672 861	10.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	66 673	10.4%	18 247	2.8%	13 534	2.1%	542 442	84.6%	640 896	4.2%	-	-	-	-
Total By Income Source	1 888 648	12.3%	521 989	3.4%	430 299	2.8%	12 479 312	81.5%	15 320 249	100.0%	(14 270)	(.1%)	-	-
Debtors Age Analysis By Customer Group														
Organ of State	53 354	31.4%	16 087	9.5%	20 227	11.9%	80 230	47.2%	169 898	1.1%	-	-	-	-
Commercial	1 054 792	32.2%	146 847	4.5%	112 375	3.4%	1 966 808	59.9%	3 280 823	21.4%	-	-	-	-
Households	769 510	6.6%	355 260	3.0%	294 612	2.5%	10 245 084	87.8%	11 664 465	76.1%	-	-	-	-
Other	10 992	5.4%	3 795	1.9%	1 085	1.5%	107 195	91.3%	285 065	1.3%	(14 270)	(7.0%)	-	-
Total By Customer Group	1 888 648	12.3%	521 989	3.4%	430 299	2.8%	12 479 312	81.5%	15 320 249	100.0%	(14 270)	(.1%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	785 903	100.0%	-	-	-	-	-	-	785 903	20.8%
Bulk Water	299 981	100.0%	-	-	-	-	-	-	299 981	8.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 548 646	94.9%	112 207	4.2%	24 739	.9%	-	-	2 685 591	71.2%
Auditor General	1 363	100.0%	-	-	-	-	-	-	1 363	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 635 893	96.4%	112 207	3.0%	24 739	.7%	-	-	3 772 838	100.0%

Contact Details

Municipal Manager	Dr Imogen Mashai	011 999 0761
Financial Manager	Ms Gugu Malaza	011 999 6514

Source: Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF JOHANNESBURG (JHB)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2018 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2017/18													2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Operating Revenue and Expenditure																
Operating Revenue																
Property rates	48 849 779	47 670 955	12 303 066	25.2%	10 547 353	21.6%	11 661 004	24.5%	10 768 308	22.6%	45 279 731	95.0%	9 880 706	92.6%	9.0%	
Property rates - penalties and collection charges	9 005 517	9 005 517	2 227 004	24.7%	2 241 565	24.9%	2 274 685	25.3%	2 291 620	25.4%	9 005 074	100.3%	1 956 945	95.4%	17.0%	
Property rates - other	-	-	26 104	-	35 162	-	36 190	-	39 912	-	137 368	-	24 477	-	63.1%	
Service charges - electricity revenue	15 905 848	15 462 879	4 097 168	25.8%	3 138 246	19.7%	3 058 743	19.8%	3 209 412	20.8%	13 503 570	87.3%	3 374 455	91.2%	(4.9%)	
Service charges - water revenue	6 865 008	6 564 322	1 537 772	22.4%	1 620 069	22.6%	1 455 589	22.2%	1 538 316	23.4%	6 151 717	93.1%	1 179 563	91.3%	30.4%	
Service charges - sanitation revenue	3 990 049	3 761 103	953 944	24.5%	942 408	24.2%	986 862	23.8%	969 860	25.8%	3 763 274	100.1%	788 457	90.7%	23.0%	
Service charges - refuse revenue	1 479 507	1 463 274	412 260	27.9%	398 030	26.9%	395 353	27.0%	406 792	27.8%	1 612 435	110.2%	368 025	100.3%	10.5%	
Service charges - other	564 037	525 924	101 935	18.1%	97 312	17.3%	101 296	19.3%	103 334	19.6%	403 876	76.8%	134 444	99.8%	(23.1%)	
Rental of facilities and equipment	333 712	334 178	59 670	17.9%	63 095	18.9%	59 953	17.9%	120 900	36.2%	303 619	90.9%	59 713	84.5%	102.5%	
Interest earned - external investments	285 600	286 400	79 488	27.8%	474 842	166.3%	(108 208)	(85.2%)	253 485	88.5%	649 807	226.7%	254 948	226.1%	(1.9%)	
Interest earned - outstanding debtors	169 708	284 478	61 132	36.0%	60 117	35.4%	50 915	17.9%	40 236	14.1%	212 400	74.7%	82 769	120.5%	(51.4%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	757 921	449 718	-	-	37 922	5.0%	58 075	12.9%	99 336	22.1%	245 230	54.5%	26 362	34.9%	276.8%	
Licences and permits	6 033	7 233	331	5.5%	1 829	30.3%	3 286	46.4%	2 761	38.2%	8 206	113.5%	1 463	51.0%	68.1%	
Agency services	718 102	700 502	149 246	20.8%	173 455	24.2%	163 446	23.3%	190 670	27.2%	676 817	96.6%	185 747	95.4%	2.7%	
Transfers recognised - operational	7 125 491	7 327 327	2 276 543	31.9%	943 613	13.2%	2 910 241	39.7%	934 366	12.8%	7 064 764	96.4%	932 962	98.2%	2%	
Other own revenue	1 718 246	1 472 910	270 581	15.7%	319 480	18.6%	354 399	24.1%	567 107	38.5%	1 511 566	102.6%	507 994	74.4%	11.6%	
Gains on disposal of PPE	25 000	25 000	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure																
Employee related costs	47 343 814	46 884 676	11 521 045	24.3%	11 256 460	23.8%	10 034 002	21.4%	11 076 403	23.6%	43 887 910	93.4%	11 752 703	96.0%	(5.8%)	
Employee related costs	11 805 746	11 446 574	2 643 923	22.4%	3 000 029	25.4%	2 641 161	23.1%	2 807 679	24.5%	11 092 991	96.9%	2 559 553	96.3%	9.7%	
Remuneration of councillors	160 691	160 691	36 092	22.5%	35 974	22.4%	45 143	28.1%	38 996	24.3%	156 206	97.2%	37 038	90.8%	5.3%	
Debt impairment	3 052 174	2 957 629	1 255 026	41.1%	821 626	26.9%	649 638	22.0%	714 523	24.2%	3 440 813	116.3%	1 757 026	129.5%	(9.3%)	
Depreciation and asset impairment	3 903 224	3 938 193	644 706	16.2%	715 865	18.0%	693 992	17.6%	455 878	16.7%	2 710 441	68.8%	587 960	73.7%	17.6%	
Finance charges	2 472 088	2 472 096	573 076	23.2%	643 788	26.0%	593 096	24.0%	391 879	15.9%	2 201 838	89.1%	606 065	97.0%	(25.3%)	
Bulk purchases	15 380 224	15 380 224	4 562 201	29.7%	3 484 400	22.6%	3 479 061	22.6%	4 078 233	26.5%	15 603 896	101.5%	3 633 077	99.7%	12.3%	
Other Materials	2 019 753	1 856 524	198 300	9.8%	318 656	15.8%	185 105	10.0%	475 864	25.6%	1 179 736	63.5%	-	-	(100.0%)	
Contracted services	3 493 254	3 568 895	596 474	16.2%	985 067	26.7%	760 247	20.7%	752 911	21.1%	3 014 649	86.2%	760 933	83.3%	(3.6%)	
Transfers and grants	226 075	436 684	71 093	31.4%	58 655	25.9%	40 620	9.3%	106 420	23.4%	276 459	63.3%	114 949	93.3%	(7.0%)	
Other expenditure	4 550 584	4 467 165	939 969	20.7%	1 192 181	26.2%	964 424	20.7%	1 042 694	22.3%	4 139 268	88.7%	1 703 353	90.5%	(38.8%)	
Loss on disposal of PPE	-	-	185	-	218	-	704	-	11 656	-	12 763	-	-	-	329.0%	
Surplus/(Deficit)																
Transfers recognised - capital	1 505 965	786 279	782 021	(0.0%)	(709 107)	(5.1%)	1 627 002	(0.0%)	(308 095)	(0.0%)	1 391 822	(0.0%)	(1 871 998)	(0.0%)	(34.9%)	
Transfers recognised - capital	3 364 807	2 375 698	(13 487)	(4.4%)	513 878	15.3%	568 092	20.6%	1 495 102	15.5%	1 495 102	54.3%	655 406	61.4%	(34.9%)	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions																
Taxation	4 870 772	3 537 977	768 534	(0.0%)	(195 229)	(0.0%)	2 195 094	(0.0%)	118 524	(0.0%)	2 886 923	(0.0%)	(1 216 592)	(0.0%)	(6.9%)	
Taxation	396 303	352 228	8 933	2.3%	13 321	3.4%	12 653	3.6%	13 973	4.0%	48 879	13.9%	8 232	8.7%	69.7%	
Surplus/(Deficit) after taxation																
Attributable to municipalities	4 474 469	3 185 749	759 601	(0.0%)	(208 550)	(0.0%)	2 182 441	(0.0%)	104 552	(0.0%)	2 838 044	(0.0%)	(1 224 823)	(0.0%)	(6.9%)	
Surplus/(Deficit) attributable to municipality																
Share of surplus/(deficit) of associate	4 474 469	3 185 749	759 601	(0.0%)	(208 550)	(0.0%)	2 182 441	(0.0%)	104 552	(0.0%)	2 838 044	(0.0%)	(1 224 823)	(0.0%)	(6.9%)	
Surplus/(Deficit) for the year																

Part 2: Capital Revenue and Expenditure

	2017/18													2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	8 589 421	7 041 070	476 036	5.5%	1 403 080	16.3%	948 602	13.5%	2 657 581	37.7%	5 485 299	77.9%	3 393 447	73.6%	(21.7%)	
National Government	3 364 807	2 375 526	98 322	2.9%	350 843	10.4%	279 934	11.8%	373 424	15.7%	1 102 523	46.4%	513 098	44.7%	(27.2%)	
Provincial Government	-	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	137 125	-	(100.0%)	
Transfers recognised - capital	3 364 807	2 385 526	98 322	2.9%	350 843	10.4%	279 934	11.7%	373 424	15.7%	1 102 523	46.2%	650 223	48.6%	(42.6%)	
Borrowing	2 998 286	2 716 037	257 846	8.6%	462 708	15.4%	333 696	12.3%	1 429 104	52.6%	2 483 354	91.4%	822 792	74.8%	73.7%	
Internally generated funds	1 973 800	1 573 335	85 965	4.4%	316 328	18.0%	173 272	11.0%	257 095	16.3%	832 660	52.9%	1 251 329	66.1%	(79.5%)	
Public contributions and donations	252 428	366 172	33 903	13.4%	273 201	108.2%	161 700	44.2%	597 958	163.3%	1 066 762	291.3%	669 103	1 050.5%	(10.6%)	
Capital Expenditure Standard Classification	8 589 421	7 041 070	476 036	5.5%	1 403 080	16.3%	948 602	13.5%	2 657 581	37.7%	5 485 299	77.9%	3 393 447	73.6%	(21.7%)	
Governance and Administration	846 995	718 321	114 351	13.5%	3 450	4%	27 963	3.9%	418 401	58.2%	564 165	78.5%	249 061	36.5%	68.0%	
Executive & Council	113 346	105 672	93	1%	1 243	1.1%	2 061	2.0%	69 347	65.6%	72 144	68.8%	6 997	6.5%	89.1%	
Budget & Treasury Office	4 335	612 649	13	3%	317	2.3%	99	1.6%	1 452	2%	1 881	3%	235	23.1%	517.9%	
Corporate Services	729 314	-	114 245	15.7%	1 890	3%	25 803	3%	347 602	34.7%	489 540	48.9%	241 829	47.0%	43.7%	
Community and Public Safety	2 226 408	1 874 555	100 645	4.5%	371 928	16.7%	265 498	14.2%	485 502	25.9%	1 223 573	65.3%	894 280	89.2%	(45.7%)	
Community & Social Services	188 929	131 086	649	4%	15 783	8.4%	3 832	2.9%	45 538	34.7%	65 822	50.2%	95 352	61.8%	(52.2%)	
Sport And Recreation	56 375	56 875	56	1%	23 649	59.7%	1 024	1.8%	19 067	33.5%	53 796	94.6%	45 680	99.2%	(71.0%)	
Public Safety	228 969	204 419	367	2%	35 012	15.3%	61 371	30.0%	28 603	14.0%	125 333	61.3%	86 772	60.1%	(67.0%)	
Housing	1 640 145	1 349 468	79 310	4.8%	285 786	17.4%	194 528	14.6%	329 743	24.4%	889 367	65.9%	544 028	94.1%	(39.0%)	
Health	111 900	129 207	20 263	18.1%	498 174	44.6%	743 153	14.6%	1 423 851	69.2%	1 892 255	61.2%	1 020 348	100.0%	(100.0%)	
Economic and Environmental Services	3 319 054	2 841 602	159 640	4.8%	690 031	20.8%	390 640	13.7%	1 067 931	37.6%	2 308 322	81.2%	1 532 404	70.5%	(30.3%)	
Planning and Development	940 745	736 750	42 339	4.5%	185 499	19.7%	48 616	6.3%	376 033	51.0%	652 947	88.6%	487 497	75.0%	(22.9%)	
Transport	2 334 704	2 061 247	117 321	5.0%	503 269	21.6%	333 627	16.2%	648 329	33.2%	1 438 728	79.9%	1 040 964	79.2%	(14.3%)	
Environmental Protection	43 605	43 605	-	-	1 063	2.4%	7 937	18.2%	7 589	17.4%	16 609	39.7%	1 413	16.6%	81.2%	
Trading Services	2 196 964	1 606 592	101 380	4.6%	337 671	20.8%	264 481	16.5%	685 747	42.7%	1 389 279	86.5%	771 247	75.0%	(14.7%)	
Electricity	1 328 178	831 477	34 960	2.6%	184 477	13.9%	125 523	15.1%	482 992	58.1%	827 952	99.6%	332 592	73.8%	45.2%	
Water	477 004	715 005	40 164	8.4%	69 055	14.5%	52 000	7.3%	57 817	8.1%	218 876	30.0%	350 204	142.6%	(83.5%)	
Waste Water Management	318 003	17 862	17 862	5.6%	75 407	23.8%	78 753	10.3%	110 703	10.3%	262 925	99.9%	-	-	(100.0%)	
Waste Management	73 789	8 654	13 256	13.5%	8 532	11.4%	8 265	13.6%	34 325	57.0%	59 620	98.9%	34 689	48.8%	(13.1%)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18										2016/17		Q4 of 2016/17 to Q4 of 2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
Cash Flow from Operating Activities	48 571 974	48 741 287	14 706 026	30.3%	13 833 787	28.5%	15 630 199	32.1%	11 901 860	24.4%	56 071 872	115.0%	11 973 299	106.7%	(.6%)
Receipts	8 704 249	8 701 511	1 961 354	22.5%	2 306 733	26.5%	2 264 391	26.0%	2 436 362	28.0%	8 968 840	103.1%	1 484 119	84.4%	64.2%
Property rates, penalties and collection charges	26 462 434	25 451 452	6 782 927	25.6%	6 294 727	23.8%	6 120 133	24.0%	6 109 689	24.0%	25 307 476	99.4%	6 953 788	105.1%	(3.8%)
Other revenue	2 471 033	4 327 181	2 615 915	105.9%	3 301 870	133.6%	3 168 125	73.2%	3 255 738	75.2%	12 341 648	285.2%	4 061 681	223.1%	(19.8%)
Government - operating	7 125 491	7 327 237	2 562 361	36.0%	1 207 344	16.9%	2 769 357	37.8%	-	-	6 539 062	89.2%	-	90.2%	-
Government - capital	3 364 807	2 385 526	709 584	21.1%	658 937	19.6%	1 251 292	52.5%	-	-	2 619 813	109.8%	-	86.2%	-
Interest	443 960	548 379	73 885	16.6%	64 176	14.5%	56 900	10.4%	100 071	18.2%	295 033	53.8%	73 711	57.6%	35.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(40 315 138)	(40 140 107)	(14 367 710)	35.6%	(12 930 359)	32.1%	(13 385 362)	33.3%	(13 865 770)	34.5%	(54 549 200)	135.9%	(10 981 934)	117.4%	26.3%
Suppliers and employees	(37 616 975)	(37 231 327)	(13 924 921)	37.0%	(11 831 567)	31.5%	(12 915 722)	34.7%	(10 446 303)	28.1%	(49 128 514)	132.0%	(9 830 555)	116.9%	6.3%
Finance charges	(2 472 088)	(2 472 096)	(362 726)	14.7%	(1 046 298)	42.3%	(410 928)	16.6%	(3 403 565)	137.7%	(5 223 515)	211.3%	(985 034)	245.5%	(92.8%)
Transfers and grants	(228 075)	(236 684)	(70 062)	31.0%	(82 493)	27.2%	(69 710)	13.4%	(15 903)	3.6%	(107 171)	45.2%	(144 345)	59.5%	(92.8%)
Net Cash from/(used) Operating Activities	8 256 835	8 601 180	338 316	4.1%	903 428	10.9%	2 244 837	26.1%	(1 963 909)	(22.8%)	1 522 672	17.7%	991 365	50.8%	(298.1%)
Cash Flow from Investing Activities	2 078 688	(106 402)	1 433 026	68.9%	(1 150 512)	(55.3%)	646 206	(607.3%)	(1 675 466)	1 574.7%	(746 746)	701.8%	(824 376)	(59.5%)	103.2%
Receipts	277 428	25 000	1 433 026	516.5%	(1 150 512)	(414.7%)	646 206	2 584.8%	(1 675 466)	(6 701.9%)	(746 746)	(2 987.0%)	1 499.8%	103.2%	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(42 520)	(88 344)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1 843 790	(43 038)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(8 159 950)	(6 689 017)	(1 699 491)	20.8%	(1 086 337)	13.3%	(879 488)	13.1%	(1 224 915)	18.3%	(4 890 230)	73.1%	(1 313 128)	76.6%	(6.7%)
Capital assets	(2 472 088)	(2 472 096)	(362 726)	14.7%	(1 046 298)	42.3%	(410 928)	16.6%	(3 403 565)	137.7%	(5 223 515)	211.3%	(985 034)	245.5%	(92.8%)
Net Cash from/(used) Investing Activities	(6 081 262)	(6 795 419)	(266 464)	4.4%	(2 236 849)	36.8%	(233 282)	3.4%	(2 908 388)	42.7%	(6 636 975)	83.0%	(2 137 503)	68.0%	35.7%
Cash Flow from Financing Activities	2 998 786	2 998 838	3 000 000	100.0%	-	-	-	-	2 998 386	100.0%	5 998 386	200.0%	-	190.6%	(100.0%)
Receipts	-	-	3 000 000	100.0%	-	-	-	-	-	-	5 998 386	200.0%	-	190.6%	(100.0%)
Short term loans	-	-	3 000 000	100.0%	-	-	-	-	-	-	3 000 000	100.0%	-	119.4%	(100.0%)
Borrowing long term/financing	2 998 386	2 998 386	-	-	-	-	-	-	2 998 386	100.0%	2 998 386	100.0%	-	119.4%	(100.0%)
Increase (decrease) in consumer deposits	400	452	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 263 121)	(2 263 121)	(1 106 618)	33.9%	(244 620)	7.5%	-	-	(2 423 409)	74.3%	(2 774 651)	115.7%	(1 706 408)	322.1%	42.0%
Repayment of borrowing	(2 263 121)	(2 263 121)	(1 106 618)	33.9%	(244 620)	7.5%	-	-	(2 423 409)	74.3%	(2 774 651)	115.7%	(1 706 408)	322.1%	42.0%
Net Cash from/(used) Financing Activities	(264 334)	(264 282)	1 893 382	(716.3%)	(244 620)	92.5%	-	-	574 977	(217.6%)	2 223 735	(841.4%)	(1 706 408)	140.0%	(133.7%)
Net Increase/(Decrease) in cash held	1 911 240	1 541 478	1 965 234	102.8%	(1 578 045)	(82.6%)	2 011 555	130.5%	(4 289 313)	(278.3%)	(1 890 569)	(122.6%)	(2 852 547)	85.0%	50.4%
Cash/cash equivalents at the year begin:	3 222 166	3 095 911	5 952 247	184.7%	7 917 481	245.7%	6 339 436	204.8%	8 350 991	269.7%	5 952 247	192.3%	8 804 794	157.7%	(5.2%)
Cash/cash equivalents at the year end:	5 133 405	4 637 389	7 917 481	154.2%	6 339 436	123.5%	8 350 991	180.1%	4 061 678	87.6%	4 061 678	87.6%	5 952 247	182.2%	(31.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	554 443	10.4%	280 720	5.3%	185 946	3.5%	4 323 317	80.9%	5 344 426	26.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	888 888	19.3%	309 750	6.7%	143 081	3.7%	3 255 366	70.8%	4 597 086	22.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	262 185	6.2%	168 878	4.0%	124 168	2.9%	3 438 325	86.9%	4 233 557	21.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	369 629	10.4%	187 147	5.3%	123 964	3.5%	2 882 785	80.9%	3 563 524	17.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	125 437	6.9%	60 618	3.3%	72 572	4.0%	1 554 509	85.7%	1 813 136	9.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(1 024)	(2%)	7 789	1.4%	7 633	1.4%	541 995	97.4%	556 393	2.8%	-	-	-	-
Interest on Annual Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 199 559	10.9%	1 014 903	5.0%	657 364	3.3%	16 236 296	80.7%	20 108 121	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organ of State	35 373	6.4%	22 844	4.1%	18 614	3.3%	479 665	86.2%	556 496	2.8%	-	-	-	-
Commercial	693 717	17.3%	214 171	5.3%	105 260	2.6%	3 003 390	74.8%	4 016 539	20.0%	-	-	-	-
Households	1 470 469	9.5%	777 888	5.0%	533 490	3.4%	12 753 240	82.1%	15 535 087	77.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 199 559	10.9%	1 014 903	5.0%	657 364	3.3%	16 236 296	80.7%	20 108 121	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 531 942	100.0%	-	-	-	-	-	-	1 531 942	31.2%
Bulk Water	391 602	100.0%	-	-	-	-	-	-	391 602	8.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 028 280	86.6%	6 299	5%	2 961	2%	149 846	12.6%	1 187 386	24.1%
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	1 787 605	98.9%	11 760	7%	270	-	7 355	4%	1 806 991	36.7%
Total	4 739 430	96.4%	18 060	4%	3 231	1%	157 202	3.2%	4 917 922	100.0%

Contact Details

Municipal Manager	Dr Ndlovitsweni Lukheane	011 407 7209
Financial Manager	M Lufuno Mashau (Acting)	011 628 4128

Source: Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2018 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2017/18												2016/17			Q4 of 2016/17 to Q4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Operating Revenue and Expenditure																
Operating Revenue	30 226 013	30 709 685	8 013 964	26.5%	6 961 190	23.0%	8 260 144	26.9%	6 894 959	22.5%	30 130 257	98.1%	6 859 389	97.3%	.5%	
Property rates	6 514 409	6 604 409	1 545 020	23.7%	1 728 821	26.5%	1 648 564	25.0%	1 814 029	27.5%	6 736 434	102.0%	1 573 574	101.9%	15.3%	
Property rates - penalties and collection charges																
Service charges - electricity revenue	11 159 243	11 164 632	3 063 236	27.5%	2 497 246	22.4%	2 482 648	22.2%	2 676 575	24.0%	10 719 706	96.0%	2 825 846	99.2%	(5.3%)	
Service charges - water revenue	3 799 292	3 679 292	953 299	25.1%	899 637	23.7%	1 028 804	28.0%	954 292	25.9%	3 836 032	104.3%	1 071 134	97.4%	(10.9%)	
Service charges - sanitation revenue	1 180 473	1 160 473	229 639	19.5%	255 530	21.6%	246 632	21.3%	255 232	22.0%	987 033	85.1%	217 586	101.3%	15.2%	
Service charges - refuse revenue	1 410 373	1 410 373	334 372	23.7%	336 237	23.8%	396 157	28.1%	407 279	28.9%	1 474 044	104.5%	331 580	101.3%	22.8%	
Service charges - other	17 384	17 384	6 176	35.5%	7 192	41.4%	7 359	42.3%	8 162	46.9%	28 889	166.2%	575		1 320.1%	
Rental of facilities and equipment	151 864	144 835	26 023	17.1%	31 025	20.4%	32 027	22.1%	34 474	23.8%	123 544	85.3%	37 118	94.6%	(7.1%)	
Interest earned - external investments	79 493	129 449	37 020	46.6%	41 464	32.2%	43 750	52.2%	95 311	73.6%	237 546	183.5%	29 910	231.6%	218.7%	
Interest earned - outstanding debtors	466 691	546 655	145 871	31.3%	165 468	35.5%	155 391	28.4%	209 506	38.3%	676 236	123.7%	181 304	138.3%	15.6%	
Dividends received																
Fines	332 854	294 852	35 456	10.7%	53 718	16.1%	65 372	22.2%	77 973	26.5%	232 619	79.1%	23 824	99.4%	227.3%	
Licences and permits	54 796	56 045	25 982	47.4%	40 385	73.7%	38 578	68.8%	55 863	99.7%	160 808	286.9%	15 633	96.8%	257.3%	
Agency services	6 650	2 564														
Transfers recognised - operational	4 159 532	4 507 256	1 442 641	34.7%	718 643	17.3%	1 914 726	42.5%	134 312	3.0%	4 210 142	93.4%	143 159	99.2%	(6.2%)	
Other own revenue	887 079	986 365	169 029	19.1%	186 005	21.0%	180 240	18.3%	171 953	17.4%	707 227	71.7%	401 265	100.4%	(57.1%)	
Gains on disposal of PPE	5 880	5 880											2 870	3%	(100.0%)	
Operating Expenditure	29 994 829	30 674 044	6 341 960	21.1%	8 371 425	27.1%	6 220 709	20.3%	7 702 261	25.1%	28 636 354	93.4%	7 528 343	93.1%	2.3%	
Employee related costs	8 778 736	8 667 974	2 112 566	24.1%	2 029 511	23.6%	2 049 929	23.6%	2 211 415	25.5%	8 403 422	96.9%	2 030 124	97.9%	8.9%	
Remuneration of councillors	125 281	125 281	30 102	24.0%	30 502	24.3%	34 913	27.9%	32 687	26.1%	128 204	102.3%	34 737	96.5%	(5.9%)	
Debt impairment	1 175 973	1 135 973	297 558	25.3%	199 731	16.6%	293 587	25.8%	350 419	30.8%	1 117 306	100.1%	327 740	108.0%	6.9%	
Depreciation and asset impairment	1 961 302	1 864 275	350 685	17.9%	381 255	19.4%	342 611	18.4%	341 026	18.3%	1 415 771	75.9%	414 836	100.9%	(21.6%)	
Finance charges	1 417 357	1 455 723	122 383	8.6%	884 304	62.4%	220 758	15.2%	161 151	11.1%	1 388 596	95.4%	518 353	97.6%	(68.9%)	
Bulk purchases	9 844 616	7 985 684	1 898 621	19.3%	2 417 741	24.6%	1 502 699	19.8%	1 760 161	23.2%	7 579 222	99.9%	2 387 311	91.5%	(26.3%)	
Other Materials	879 771	3 107 730	436 284	49.6%	863 044	98.1%	452 970	14.6%	856 399	27.6%	2 688 697	83.9%	77 469	85.1%	1 005.5%	
Contracted services	2 874 971	3 429 290	448 189	15.6%	850 623	29.6%	618 276	18.0%	1 167 381	34.0%	3 084 449	89.9%	802 221	101.8%	45.3%	
Transfers and grants	49 980	50 062	18 156	36.3%	30 433	60.9%	34 234	68.4%	67 680	135.2%	150 503	300.6%	83 402	(22.9%)	(19.0%)	
Other expenditure	2 886 842	3 251 472	627 215	21.7%	688 280	23.8%	670 722	20.6%	753 943	23.2%	2 740 159	84.3%	831 529	79.3%	(9.4%)	
Loss on disposal of PPE	1	1											33	388 540.1%	(100.0%)	
Surplus/(Deficit)	231 184	35 281	1 672 004		(1 410 235)		2 039 434		(807 302)		1 493 902		(668 954)			
Transfers recognised - capital	2 449 910	2 438 525	113 348	4.6%	681 590	27.8%	438 809	18.0%	835 025	34.2%	2 068 772	84.8%	933 722	94.4%	(10.6%)	
Contributions recognised - capital																
Contributed assets	32 816		7 170	21.8%	(6 685)	(20.4%)	(9 501)		(17 495)		(26 511)				(100.0%)	
Surplus/(Deficit) after capital transfers and contributions	2 713 910	2 473 806	1 792 523		(735 330)		2 468 743		10 228		3 536 164		264 768			
Taxation	500	500			214	42.8%	500	100.0%			714	142.8%			30.0%	
Surplus/(Deficit) after taxation	2 713 410	2 473 306	1 792 523		(735 544)		2 468 243		10 228		3 535 450		264 768			
Attributable to municipalities																
Surplus/(Deficit) attributable to municipality	2 713 410	2 473 306	1 792 523		(735 544)		2 468 243		10 228		3 535 450		264 768			
Share of surplus/(deficit) of associate																
Surplus/(Deficit) for the year	2 713 410	2 473 306	1 792 523		(735 544)		2 468 243		10 228		3 535 450		264 768			

Part 2: Capital Revenue and Expenditure

Category	2017/18												2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	3 860 284	3 723 200	138 600	3.6%	714 465	18.5%	561 050	15.1%	1 403 284	37.7%	2 817 398	75.7%	1 451 064	70.0%	(3.3%)
National Government	2 329 777	2 299 370	114 724	4.9%	605 381	26.0%	365 243	15.9%	777 633	33.8%	1 862 982	81.0%	923 509	94.3%	(15.8%)
Provincial Government	43 507	71 013	11 490	26.4%	16 581	38.1%	19 475	27.4%	42 784	60.2%	90 330	127.2%	4 620	97.8%	826.0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	6 000	7 193	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 379 284	2 377 576	126 214	5.3%	621 962	26.1%	384 718	16.2%	820 417	34.5%	1 953 312	82.2%	928 130	94.3%	(11.6%)
Borrowing	1 000 000	1 000 000	2 317	2%	81 211	8.1%	149 412	14.9%	393 498	39.3%	626 439	62.6%	449 671	76.2%	(12.5%)
Internally generated funds	381 000	254 724	431	1%	1 800	5%	9 696	3.8%	163 523	64.2%	175 450	68.9%	19 758	2.9%	(22.6%)
Public contributions and donations	100 000	90 900	9 637	9.6%	9 492	9.5%	17 224	18.9%	25 845	28.4%	62 198	68.4%	53 506	89.1%	(51.7%)
Capital Expenditure Standard Classification	3 860 284	3 723 200	138 600	3.6%	714 465	18.5%	561 050	15.1%	1 403 284	37.7%	2 817 398	75.7%	1 451 064	70.0%	(3.3%)
Governance and Administration	669 422	327 846	519	.1%	3 588	.5%	44 909	13.7%	108 989	33.2%	158 006	48.2%	164 621	69.7%	(33.8%)
Executive & Council	419 922	121 146	519	.1%	41	.0%	4 252	.3%	24 866	20.5%	29 618	24.5%	24 857	84.0%	(200.0%)
Budget & Treasury Office	236 700	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	13 000	206 700	-	-	3 547	27.3%	40 657	19.7%	79 161	38.3%	123 365	59.7%	139 764	66.3%	(43.4%)
Community and Public Safety	1 002 472	1 004 572	21 356	2.1%	216 169	21.6%	171 285	17.1%	414 673	41.3%	823 483	82.0%	163 889	92.8%	153.0%
Community & Social Services	8 300	47 413	-	-	6 117	73.7%	8 582	18.1%	13 222	27.9%	27 922	58.9%	7 774	76.6%	70.1%
Sport And Recreation	58 500	30 087	(8 450)	(14.4%)	5 377	9.2%	-	-	15 530	51.6%	12 457	41.4%	10 352	53.3%	50.0%
Public Safety	7 250	73 250	954	13.2%	1 444	19.9%	3 451	4.7%	17 214	23.5%	23 963	31.5%	15 479	99.7%	11.2%
Housing	879 422	793 202	16 035	1.8%	187 524	21.3%	138 074	17.4%	342 283	43.2%	683 917	86.2%	118 024	99.3%	190.0%
Health	49 200	60 620	12 817	26.1%	15 707	31.9%	21 177	34.9%	26 423	43.6%	76 125	125.6%	12 260	87.1%	115.5%
Economic and Environmental Services	1 096 374	1 215 592	80 814	7.4%	279 140	25.5%	123 000	10.1%	439 676	36.2%	922 638	75.9%	567 462	89.7%	(22.5%)
Planning and Development	56 900	96 015	-	-	24	.0%	8 069	8.2%	379	.4%	8 472	8.6%	22 731	72.7%	(96.3%)
Road Transport	1 036 474	1 101 278	80 587	7.8%	277 551	26.8%	114 870	10.4%	438 170	39.8%	911 777	82.7%	542 016	90.6%	(19.2%)
Environmental Protection	3 000	16 300	227	7.6%	1 573	52.4%	42	1.7%	6 996	42.9%	2 989	43.3%	2 715	58.8%	(58.8%)
Trading Services	1 051 116	1 154 185	32 791	3.1%	205 438	19.5%	220 664	21.1%	427 504	37.0%	886 398	76.8%	532 785	90.8%	(19.8%)
Electricity	488 312	498 312	25 983	5.3%	119 796	24.0%	72 762	14.6%	278 098	55.8%	496 646	99.7%	261 010	33.7%	6.5%
Water	402 804	397 031	3 525	.9%	59 338	14.7%	36 544	11.2%	65 867	20.1%	165 294	50.5%	58 482	85.7%	12.7%
Waste Water Management	146 000	313 842	3 184	2.2%	24 116	16.5%	109 072	34.8%	73 416	23.1%	209 888	99.1%	20 312	85.3%	(83.5%)
Waste Management	15 000	15 000	-	-	2 189	14.6%	2 284	10.1%	14 569	97.6%	97 126	97.1%	97 126	99.2%	99.2%
Other	40 500	10 000	3 209	7.2%	10 126	25.0%	19 912	19.7%	42 141	59.2%	68 283	127.9%	23 077	33.7%	(44.2%)

Part 3: Cash Receipts and Payments

R thousands	2017/18										2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts													
Property rates, penalties and collection charges	6 188 689	6 142 100	1 545 020	25.0%	1 728 821	27.9%	1 648 564	26.8%	1 314 029	21.4%	6 236 434	101.5%	1 573 574
Service charges	16 488 427	16 709 359	4 097 700	24.6%	5 948 258	35.8%	3 149 194	18.8%	3 862 099	23.1%	17 077 211	102.2%	4 469 732
Other revenue	1 433 244	1 148 020	277 484	19.4%	311 133	27.1%	316 112	27.5%	360 263	29.4%	1 244 962	108.4%	477 841
Government - operating	4 159 532	4 507 256	1 475 648	35.5%	826 238	19.9%	1 989 871	44.1%	(149 446)	(3.3%)	4 142 311	91.9%	17 375
Government - capital	2 449 910	2 438 525	506 459	20.7%	711 271	29.0%	1 135 895	46.6%	28 266	1.2%	2 381 891	97.7%	200
Interest	233 345	561 964	176 010	75.4%	206 932	88.7%	219 142	39.0%	187 403	33.3%	799 487	140.5%	211 214
Dividends													
Payments	(26 383 524)	(27 363 646)	(8 134 725)	30.8%	(9 809 750)	37.2%	(5 771 655)	21.1%	(4 778 866)	17.5%	(28 494 994)	104.1%	(6 632 668)
Suppliers and employees	(24 916 187)	(25 857 861)	(8 025 538)	32.2%	(8 895 013)	35.7%	(5 516 662)	21.3%	(4 550 036)	17.6%	(26 987 249)	104.4%	(6 010 713)
Finance charges	(1 417 357)	(1 455 723)	(91 044)	6.4%	(884 304)	62.4%	(220 758)	15.2%	(161 151)	11.1%	(1 357 257)	93.2%	(518 353)
Transfers and grants	(89 188)	(55 062)	(18 142)	36.3%	(29 433)	60.9%	(24 238)	48.4%	(61 688)	136.2%	(159 496)	309.6%	(87 452)
Net Cash from/(used) Operating Activities	4 749 623	4 143 578	(56 404)	(1.2%)	(57 097)	(1.2%)	2 487 123	64.9%	803 709	19.4%	3 377 331	81.5%	118 268
Cash Flow from Investing Activities													
Receipts	(596 078)	(738 099)	(39 589)	6.6%	785 642	(131.8%)	16 035	(2.2%)	680 633	(92.2%)	1 442 721	(195.5%)	(130 287)
Proceeds on disposal of PPE	5 880	5 880	15 506	263.7%	80 799	1 374.1%	27 843	473.5%	60 552	1 029.8%	184 700	3 141.0%	134 833
Decrease in non-current debtors	(102 709)	-	(16 524)	16.1%	602 671	(586.8%)	-	-	-	-	586 148	(228.286)	470 576
Decrease in other non-current receivables	993	(1 426)	(43 904)	(4 422.4%)	105 134	10 590.0%	(1 808)	722.3%	620 080	(37 629.0%)	669 592	(40 962.1%)	2 641 476
Decrease (increase) in non-current investments	(500 246)	(742 345)	5 333	(1.1%)	(2 962)	6%	-	-	-	-	2 371	(3%)	(8 201)
Payments	(3 863 903)	(3 648 736)	(138 600)	3.6%	(714 465)	18.5%	(561 050)	15.4%	(1 403 284)	38.5%	(2 817 398)	77.2%	(1 451 064)
Capital assets	(3 863 903)	(3 648 736)	(138 600)	3.6%	(714 465)	18.5%	(561 050)	15.4%	(1 403 284)	38.5%	(2 817 398)	77.2%	(1 451 064)
Net Cash from/(used) Investing Activities	(4 459 961)	(4 386 835)	(78 188)	4.0%	71 177	(1.8%)	(545 015)	12.4%	(722 651)	16.5%	(1 374 677)	51.3%	(1 581 352)
Cash Flow from Financing Activities													
Receipts	1 007 760	1 008 227	226 172	22.4%	34 749	3.5%	18 136	1.8%	8 553	8%	287 430	28.5%	1 333 962
Short term loans	-	-	205 000	-	-	-	-	-	-	-	205 000	-	320 000
Borrowing long term/refinancing	1 000 000	1 000 000	-	-	-	-	-	-	-	-	-	-	1 000 000
Increase (decrease) in consumer deposits	7 760	8 227	21 172	272.8%	34 749	448.1%	18 136	220.5%	8 553	104.0%	82 630	1 004.4%	13 962
Payments	(601 794)	(601 479)	(72 721)	12.1%	(37 549)	6.2%	(156 483)	26.0%	(329 627)	54.8%	(596 400)	99.2%	-
Repayment of borrowing	(601 794)	(601 479)	(72 721)	12.1%	(37 549)	6.2%	(156 483)	26.0%	(329 627)	54.8%	(596 400)	99.2%	-
Net Cash from/(used) Financing Activities	405 966	406 748	153 451	37.8%	(2 800)	(7%)	(138 346)	(34.0%)	(321 074)	(78.9%)	(308 770)	(75.9%)	1 333 962
Net Increase/(Decrease) in cash held	715 608	163 492	(81 142)	(11.3%)	11 280	1.6%	2 003 763	1 225.6%	(240 017)	(146.8%)	1 693 883	1 036.1%	(129 121)
Cash/cash equivalents at the year begin:	1 907 681	2 169 316	2 110 884	110.7%	2 029 743	106.4%	2 041 022	94.1%	4 044 785	186.5%	2 110 884	97.3%	2 158 578
Cash/cash equivalents at the year end:	2 623 289	2 332 807	2 029 743	77.4%	2 041 022	77.8%	4 044 785	173.4%	3 804 768	163.1%	3 804 768	163.1%	2 029 456

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Info Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	447 685	18.0%	67 996	2.7%	69 934	2.8%	1 898 662	76.4%	2 484 277	21.1%	808 108	32.5%	-	-
Trade and Other Receivables from Exchange Transactions - Electric	342 171	27.7%	33 767	2.7%	27 557	2.2%	831 090	67.3%	1 224 586	10.5%	36 636	3.0%	-	-
Receivables from Non-exchange Transactions - Property Rates	665 976	26.5%	64 407	2.6%	57 962	2.3%	1 726 512	68.7%	2 514 857	21.4%	39 351	1.6%	-	-
Receivables from Exchange Transactions - Waste Water Management	100 568	23.5%	13 149	3.1%	12 371	2.9%	301 780	70.5%	427 867	3.6%	36 253	8.5%	-	-
Receivables from Exchange Transactions - Waste Management	152 996	18.6%	25 520	3.1%	22 596	2.8%	620 520	75.5%	821 633	7.0%	13 579	1.7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11 076	3.5%	1 118	4%	1 428	5%	299 096	95.6%	312 717	2.7%	-	-	-	-
Interest on Asset Debtor Accounts	206 765	8.7%	51 044	2.3%	53 866	2.3%	2 070 458	86.9%	2 382 133	20.3%	71 512	3.0%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	147 770	9.3%	59 426	3.8%	38 789	2.5%	1 335 048	84.4%	1 581 033	13.4%	71 024	4.5%	-	-
Total By Income Source	2 075 005	17.6%	316 427	2.7%	284 503	2.4%	9 083 166	77.2%	11 759 102	100.0%	1 076 462	9.2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	108 228	80.3%	6 993	5.2%	3 392	2.5%	16 193	12.0%	134 806	1.1%	-	-	-	-
Commercial	773 889	26.1%	99 533	3.4%	72 736	2.4%	2 023 830	68.1%	2 969 989	25.3%	74 498	2.5%	-	-
Households	1 106 439	14.2%	208 005	2.7%	201 760	2.6%	6 250 894	80.3%	7 767 098	66.1%	6 694 439	86.2%	-	-
Other	86 450	9.7%	1 096	2%	6 616	7%	792 245	89.3%	887 209	7.5%	(5 492 614)	(64.1%)	-	-
Total By Customer Group	2 075 005	17.6%	316 427	2.7%	284 503	2.4%	9 083 166	77.2%	11 759 102	100.0%	1 076 462	9.2%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 747 022	100.0%	-	-	-	-	-	-	1 747 022	24.4%
Bulk Water	219 523	100.0%	-	-	-	-	-	-	219 523	3.1%
PAYE deductions	123 756	100.0%	-	-	-	-	-	-	123 756	1.7%
VAT (output less input)	(76 002)	100.0%	-	-	-	-	-	-	(76 002)	(1.1%)
Pensions / Retirement	111 059	100.0%	-	-	-	-	-	-	111 059	1.6%
Loan repayments	431 344	100.0%	-	-	-	-	-	-	431 344	6.0%
Trade Creditors	1 457 181	100.0%	-	-	-	-	-	-	1 457 181	20.4%
Auditor General	2 360	100.0%	-	-	-	-	-	-	2 360	-
Other	3 135 153	100.0%	-	-	-	-	-	-	3 135 153	43.8%
Total	7 151 395	100.0%	-	-	-	-	-	-	7 151 395	100.0%

Contact Details

Municipal Manager	Dr Mooketsi Mosoa	012 358 4901
Financial Manager	M Umar Banda	012 358 810071

Source: Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EMFULENI (GT421)

Part1: Operating Revenue and Expenditure

R thousands	2017/18											2016/17		Q4 of 2016/17 to Q4 of 2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget				
Operating Revenue and Expenditure	6 028 010	5 521 875	1 513 447	25.1%	1 596 622	26.5%	855 842	15.5%	932 980	16.9%	4 898 892	88.7%	1 172 714	85.4%	(20.4%)	
Operating Revenue	778 595	786 045	207 724	26.1%	199 167	25.6%	66 242	8.4%	191 248	24.3%	664 381	84.5%	165 572	83.9%	15.5%	
Property taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Property rates - penalties and collection charges	2 468 013	1 632 707	638 824	40.3%	455 850	19.3%	199 197	12.4%	419 681	26.0%	1 732 552	107.5%	457 902	76.6%	(8.2%)	
Service charges - electricity revenue	1 255 751	1 632 096	219,642	21.0%	554 718	44.2%	385 943	23.6%	171 826	10.5%	1 375 900	84.3%	296 901	98.6%	(42.1%)	
Service charges - water revenue	382 309	369 927	60 112	16.2%	70 221	18.4%	24 786	6.8%	58 408	15.9%	212 554	58.2%	93 023	93.5%	(17.2%)	
Service charges - sanitation revenue	196 337	196 337	37 031	19.7%	30 840	15.7%	13 911	7.1%	38 422	19.6%	131 376	76.0%	64 250	112.7%	(46.9%)	
Service charges - refuse revenue	20 834	-	-	-	-	-	-	-	-	-	-	-	1 565	15.8%	(100.0%)	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent of facilities and equipment	7 644	21 475	5 220	24.3%	2 965	13.8%	961	4.5%	4 468	20.8%	13 915	63.4%	23 859	176.8%	(81.3%)	
Interest earned - external investments	21 675	7 675	1 247	16.3%	1 181	12.1%	31	0.4%	1 607	20.9%	2 937	36.7%	104	76.7%	14.5%	
Interest earned - outstanding debtors	45 611	44 881	16 266	35.0%	16 266	35.5%	17 474	38.3%	15 568	34.7%	52 589	117.2%	122 999	109.8%	19.8%	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	84 573	84 681	4 175	5.6%	7 126	8.4%	3 580	4.2%	9 438	11.1%	24 920	29.4%	3 100	6.5%	204.4%	
Licences and permits	120	225	-	-	43	36.1%	-	2.2%	102	45.4%	156	69.3%	42	103.5%	147.5%	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational	733 960	742 789	268 020	36.5%	223 274	30.1%	171 476	23.1%	4 627	6.3%	667 396	89.8%	43 939	100.7%	(89.5%)	
Other own revenue	30 289	62 614	11 436	37.8%	18 881	11 123	30.6%	(15 980)	(25.5%)	21 899	35.0%	28 479	45.5%	9 458	124.4%	45.3%
Gains on disposal of PPE	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	5 864 496	5 402 584	462 025	31.8%	1 276 201	21.8%	1 196 501	21.1%	1 498 988	27.7%	4 433 715	82.1%	941 100	70.2%	59.3%	
Employee related costs	1 145 143	1 151 713	123	-	375 309	32.8%	258 652	22.5%	208 684	18.1%	842 668	73.2%	259 032	106.4%	19.4%	
Remuneration of councillors	49 659	55 120	1 143	3.5%	12 132	24.4%	11 646	21.2%	11 565	21.0%	37 126	67.4%	12 458	107.2%	(7.2%)	
Depd impairment	4 033 418	466 237	-	-	(1 001)	(1.8%)	11 057	2.5%	18	0.2%	9 024	2.3%	-	-	-	
Depreciation and asset impairment	502 093	473 278	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance charges	29 746	34 746	7 313	24.6%	20 441	68.1%	11 056	31.9%	53 187	153.1%	10 527	32.6%	16 497	302.3%	222.4%	
Bulk purchases	2 519 182	2 518 962	39 647	1.5%	782 719	31.1%	884 805	31.2%	824 508	32.7%	2 771 879	110.0%	313 899	79.2%	162.7%	
Other Materials	39 717	36 264	8 786	21.8%	30 776	15.4%	14 337	11.5%	12 437	10.8%	58 536	45.5%	42 510	155.7%	91.0%	
Contracted services	120 247	138 687	37 941	32.9%	72 714	31.4%	55 452	15.5%	250 472	69.8%	383 206	106.8%	47 889	88.0%	(41.2%)	
Transfers and grants	-	2 475	0	-	(420)	-	508	36.7%	1 121	45.3%	1 959	79.1%	-	-	-	
Other expenditure	55 292	305 083	32 885	59.5%	15 055	81.5%	58 191	19.1%	136 994	44.9%	273 125	89.5%	285 614	117.4%	(82.0%)	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	163 514	119 291	1 051 422	-	320 422	-	(340 659)	-	(566 008)	-	465 177	-	231 615	-	-	
Transfers recognised - capital	260 075	224 146	24 899	9.6%	52 217	20.1%	13 813	6.2%	103 897	46.4%	194 826	86.9%	28 416	75.5%	265.6%	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	423 589	343 437	1 076 321	-	372 639	-	(326 846)	-	(462 111)	-	660 003	-	260 030	-	-	
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	423 589	343 437	1 076 321	-	372 639	-	(326 846)	-	(462 111)	-	660 003	-	260 030	-	-	
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	423 589	343 437	1 076 321	-	372 639	-	(326 846)	-	(462 111)	-	660 003	-	260 030	-	-	
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	423 589	343 437	1 076 321	-	372 639	-	(326 846)	-	(462 111)	-	660 003	-	260 030	-	-	

Part 2: Capital Revenue and Expenditure

Capital Expenditure: Revenue and Expenditure	2017/18												2016/17		O4 of 2016/17 to O4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	423 589	371 420	32 762	7.7%	59 919	14.1%	56 244	15.1%	86 281	23.2%	235 207	63.3%	83 951	51.9%	2.8%
National Government	240 985	225 987	29 716	12.3%	43 175	17.9%	50 547	22.4%	68 950	30.5%	192 390	85.1%	65 788	81.0%	4.8%
Provincial Government	18 360	22 271	987	5.4%	9 975	54.3%	4 199	18.9%	6 610	29.7%	21 771	97.8%	3 421	37.8%	93.3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	24.4%	-
Other transfers and grants	730	730	513	70.3%	-	-	-	-	-	-	513	70.3%	-	-	-
Transfers recognised - capital	240 075	248 988	31 216	12.9%	53 150	20.4%	54 747	22.0%	75 561	30.3%	214 674	86.2%	69 208	71.4%	9.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	163 514	122 432	1 546	0.9%	6 769	4.1%	1 498	1.2%	10 721	8.8%	20 533	16.8%	14 743	18.5%	(27.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	423 589	371 420	32 762	7.7%	59 919	14.1%	56 244	15.1%	86 281	23.2%	235 207	63.3%	83 951	51.9%	2.8%
Governance and Administration	30 014	24 961	1 046	3.5%	1 057	3.5%	1 132	4.5%	7 670	30.3%	10 905	43.7%	73 336	73.3%	(46.2%)
Executive & Council	1 500	1 500	780	52.0%	780	52.0%	75	1.0%	1 494	1.3%	1 494	99.6%	14	34.7%	34.2%
Budget & Treasury Office	30 014	23 461	287	1.0%	356	1.2%	1 117	4.8%	7 116	30.3%	8 876	37.8%	2 279	30.8%	212.3%
Corporate Services	-	-	-	-	-	-	-	-	535	-	535	-	11 959	133.7%	(95.5%)
Community and Public Safety	56 302	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	14 974	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	25 228	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	16 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	124 744	346 458	31 716	25.4%	58 862	47.2%	55 112	15.9%	78 611	22.7%	224 301	64.7%	69 208	163.8%	13.6%
Planning and Development	36 000	346 458	31 716	88.1%	58 862	163.5%	55 112	15.9%	78 611	22.7%	224 301	64.7%	69 208	117.1%	13.6%
Road Transport	88 744	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	212 528	-	-	-	-	-	-	-	-	-	-	-	491	3%	(100.0%)
Electricity	141 500	-	-	-	-	-	-	-	-	-	-	-	491	1.0%	(100.0%)
Water	64 098	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 950	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other															

Part 3: Cash Receipts and Payments

	2017/18										2016/17		Q4 of 2016/17 to Q4 of 2017		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands															
Cash Flow from Operating Activities															
Receipts	5 388 473	5 388 473	1 465 918	27.2%	1 239 287	23.0%	1 085 029	20.1%	940 611	17.5%	4 730 846	87.8%	885 762	95.1%	6.2%
Property rates, penalties and collection charges	640 428	640 428	136 187	21.3%	149 485	23.3%	158 884	24.8%	157 883	24.6%	602 438	94.0%	125 577	98.4%	25.7%
Service charges	3 564 098	3 564 098	464 505	13.0%	570 898	16.0%	494 442	13.9%	534 594	15.0%	2 064 440	57.9%	478 451	95.5%	11.7%
Other revenue	136 426	136 426	477 320	349.9%	232 475	170.4%	204 243	149.7%	230 473	168.9%	1 144 531	838.9%	287 631	96.2%	(13.9%)
Government - operating	733 960	733 960	263 850	35.9%	209 188	28.5%	158 310	21.6%	-	-	631 348	86.0%	-	88.8%	-
Government - capital	260 075	260 075	107 769	41.4%	61 278	23.6%	49 403	19.0%	487	.2%	218 937	84.2%	1 000	95.8%	(51.3%)
Interest	53 286	53 286	16 288	30.6%	15 962	30.0%	19 727	37.0%	17 175	32.2%	69 153	129.6%	13 103	99.4%	31.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 298 648)	(4 298 648)	(1 331 019)	31.0%	(1 311 261)	30.5%	(1 055 760)	24.6%	(890 057)	20.7%	(4 588 097)	106.7%	(842 203)	87.8%	5.7%
Suppliers and employees	(4 285 976)	(4 285 976)	(1 323 706)	30.9%	(1 282 411)	29.9%	(1 038 244)	24.2%	(836 869)	19.5%	(4 481 230)	104.6%	(825 706)	87.5%	1.4%
Finance charges	(12 672)	(12 672)	(7 313)	57.7%	(28 850)	227.7%	(17 517)	138.2%	(53 187)	419.7%	(106 867)	843.3%	-	249.6%	222.4%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 089 825	1 089 825	134 899	12.4%	(71 973)	(6.6%)	29 269	2.7%	50 554	4.6%	142 749	13.1%	43 560	(9.5%)	16.1%
Cash Flow from Investing Activities															
Receipts	2 500	2 500	1 381	55.2%	71 020	2 840.8%	67 821	2 712.8%	25	1.0%	140 248	5 609.9%	16 188	421.2%	(99.8%)
Proceeds on disposal of PPE	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	1 381	-	71 020	-	67 821	-	25	-	140 248	-	16 188	421.2%	(99.8%)
Payments	(423 589)	(423 589)	-	-	(38 794)	9.2%	(61 485)	14.5%	(36 926)	8.7%	(137 205)	32.4%	(24 632)	55.3%	49.9%
Capital assets	(423 589)	(423 589)	-	-	(38 794)	9.2%	(61 485)	14.5%	(36 926)	8.7%	(137 205)	32.4%	(24 632)	55.3%	49.9%
Net Cash from/(used) Investing Activities	(421 089)	(421 089)	1 381	(3%)	32 226	(7.7%)	6 336	(1.5%)	(36 901)	8.8%	3 042	(7%)	(8 444)	32.4%	337.8%
Cash Flow from Financing Activities															
Receipts	500 000	500 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	500 000	500 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(500 000)	(500 000)	-	-	(2 225)	4%	-	-	-	-	(2 225)	4%	-	2.1%	-
Repayment of borrowing	(500 000)	(500 000)	-	-	(2 225)	4%	-	-	-	-	(2 225)	4%	-	2.1%	-
Net Cash from/(used) Financing Activities	-	-	-	-	(2 225)	-	-	-	-	-	(2 225)	-	-	-	2.1%
Net Increase/(Decrease) in cash held	668 736	668 736	136 280	20.4%	(41 972)	(6.3%)	35 605	5.3%	13 653	2.0%	143 567	21.5%	35 115	9.3%	(61.1%)
Cash/cash equivalents at the year begin:	(121 138)	(121 138)	(76 049)	62.8%	60 231	(49.7%)	18 259	(15.1%)	53 864	(44.5%)	(76 049)	62.8%	(111 164)	.5%	(148.5%)
Cash/cash equivalents at the year end:	547 598	547 598	60 231	11.0%	18 259	3.3%	53 864	9.8%	67 518	12.3%	67 518	12.3%	(76 049)	10.2%	(188.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	86 248	2.7%	66 817	2.1%	64 345	2.0%	2 968 792	93.2%	3 186 202	50.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	104 486	18.8%	38 944	7.0%	24 307	4.4%	388 599	89.8%	556 336	8.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	53 378	7.4%	22 835	3.2%	18 640	2.6%	423 371	86.8%	718 184	11.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	21 521	2.4%	14 670	1.6%	13 360	1.5%	846 480	94.5%	896 031	14.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 917	2.2%	8 256	1.5%	7 643	1.4%	521 437	94.9%	549 252	8.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Annual Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 336	2.2%	13 287	3.4%	3 231	.8%	362 437	93.6%	387 291	6.2%	-	-	-	-
Total By Income Source	285 886	4.5%	164 809	2.6%	131 485	2.1%	5 711 116	90.7%	6 293 296	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	20 509	5.0%	23 559	5.8%	9 979	2.4%	354 388	86.8%	408 435	6.5%	-	-	-	-
Commercial	121 120	21.3%	40 424	7.1%	30 545	5.4%	376 457	66.2%	568 545	9.0%	-	-	-	-
Households	141 452	2.7%	99 105	1.9%	89 487	1.7%	4 911 028	93.7%	5 241 072	83.3%	-	-	-	-
Other	2 895	3.7%	1 720	2.3%	1 474	2.0%	69 243	92.0%	75 243	1.2%	-	-	-	-
Total By Customer Group	285 886	4.5%	164 809	2.6%	131 485	2.1%	5 711 116	90.7%	6 293 296	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	335 154	27.7%	112 465	9.3%	763 373	63.0%	-	-	1 210 992	56.3%
Bulk Water	162 308	31.9%	3 458	.7%	342 650	67.4%	-	-	508 416	23.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	154 931	35.8%	40 063	9.3%	237 788	54.9%	-	-	432 783	20.1%
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	652 393	30.3%	155 987	7.2%	1 343 811	62.4%	-	-	2 152 191	100.0%

Contact Details

Municipal Manager	Mr Dithabo Nkomo (acting)	016 950 5102
Financial Manager	Mr Andile Dyakula (acting)	016 950 5429

Source: Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2018 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Particulars	2017/18												2016/17			Q4 of 2016/17 to Q4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Operating Revenue and Expenditure	959 320	981 285	199 011	20.7%	248 454	25.9%	57 225	5.8%	237 427	24.2%	742 118	75.6%	214 540	95.2%	10.7%	
Operating Revenue																
Property rates	183 107	188 107	26 411	14.4%	67 436	36.9%	48 777	25.9%	59 438	31.7%	202 461	107.6%	41 977	101.5%	42.1%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	320 861	330 247	89 603	27.9%	78 794	24.6%	(99 185)	(30.0%)	80 728	24.4%	149 959	45.4%	77 991	99.6%	3.5%	
Service charges - water revenue	178 514	185 520	42 366	23.6%	22 529	12.6%	47 867	25.8%	43 997	23.7%	99 376	49.3%	48 371	95.7%	7.5%	
Service charges - sanitation revenue	37 412	37 412	9 520	25.4%	9 202	24.8%	8 454	22.5%	10 183	27.2%	38 450	102.8%	8 749	104.4%	1.6%	
Service charges - refuse revenue	35 918	36 958	9 034	25.2%	9 451	26.9%	8 705	22.3%	9 032	23.2%	36 222	93.0%	8 355	104.6%	8.1%	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	1 604	1 604	319	22.7%	417	29.7%	713	11.2%	318	22.6%	1 210	86.2%	5 495	448.7%	(94.4%)	
Interest earned - external investments	5 565	6 565	1 (104)	(19.8%)	180	15.6%	1 188	18.1%	1 390	21.2%	2 344	35.7%	9 336	296.7%	(85.1%)	
Interest earned - outstanding debtors	7 245	7 245	1 734	23.9%	1 046	14.4%	2 196	30.3%	2 912	40.2%	7 887	108.9%	5 626	132.5%	(50.0%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	50 181	50 331	1 874	3.7%	1 745	3.5%	1 788	3.5%	28 000	55.7%	33 428	66.4%	1 988	15.0%	1 311.9%	
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational	105 451	105 551	43 998	41.7%	30 119	28.6%	32 089	30.4%	657	4%	106 664	101.1%	2 714	94.4%	(83.2%)	
Other own revenue	33 562	29 806	3 087	9.1%	26 559	79.1%	3 364	11.6%	1 917	6.4%	35 067	117.4%	11 554	117.5%	81.5%	
Gains on disposal of PPE	100	100	-	-	-	-	725	(724.7%)	(725)	(724.7%)	-	-	-	-	(100.0%)	
Operating Expenditure	1 025 163	1 063 454	157 032	15.3%	260 447	25.4%	204 745	22.4%	319 246	30.3%	941 689	89.4%	248 408	90.1%	28.5%	
Employee related costs	259 546	264 327	51 963	20.3%	55 725	21.5%	57 415	22.4%	57 187	22.5%	222 289	87%	52 200	93.1%	9.4%	
Remuneration of councillors	11 498	11 613	2 525	22.0%	2 739	23.8%	3 486	30.0%	2 976	25.5%	11 726	100.0%	2 709	98.9%	9.8%	
Dental equipment	81 827	81 827	53 199	65.0%	76 055	92.5%	761	0.9%	51 198	63.8%	74 344	90.9%	21 456	106.8%	143.2%	
Depreciation and asset impairment	117 244	117 244	29 311	25.0%	19 947	16.7%	39 001	33.3%	26 434	22.7%	114 967	97.1%	29 418	73.2%	(94.4%)	
Finance charges	22 869	21 369	748	3.3%	7 244	31.7%	649	3.0%	8 399	39.3%	10 401	79.7%	10 054	104.0%	(16.5%)	
Bulk purchases	257 625	333 925	68 053	26.4%	11 499	43.3%	68 072	20.2%	93 222	27.7%	37 945	42.6%	80 116	116.7%	-	
Other Materials	57 872	13 622	3 121	5.4%	4 588	7.9%	4 532	32.8%	6 029	43.8%	18 271	132.2%	20 494	24.9%	(100.0%)	
Transfer of land	76 262	142 471	9 348	12.3%	26 088	36.1%	19 730	13.8%	37 192	26.5%	92 863	65.2%	17 942	10.4%	(100.0%)	
Transfers and grants	386	21 737	16	4.0%	158	40.9%	1 152	5.8%	19 950	91.8%	21 293	90.0%	12 417	549.91%	60.7%	
Other expenditure	139 933	55 020	(8 592)	(6.1%)	12 290	8.8%	9 868	17.9%	14 766	26.9%	29 363	51.5%	59 008	118.8%	(75.0%)	
Loss on disposal of PPE	100	100	-	-	-	-	-	-	7	6.6%	7	6.6%	-	-	(100.0%)	
Surplus/(Deficit)	(65 842)	(72 169)	41 979	-	(12 193)	-	(147 540)	-	(81 818)	-	(199 572)	-	(33 847)	-	-	
Transfers recognised - capital	56 727	71 675	28 410	50.1%	16 767	29.6%	23 345	32.6%	318	3%	68 900	96.1%	1 (221)	69.0%	(130.9%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	(1 773)	-	(1 773)	-	(1 773)	-	3 503	-	(100.0%)	
Surplus/(Deficit) after capital transfers and contributions	(9 115)	(494)	70 389	-	4 574	-	(125 946)	-	(81 441)	-	(132 445)	-	(31 565)	-	-	
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(9 115)	(494)	70 389	-	4 574	-	(125 946)	-	(81 441)	-	(132 445)	-	(31 565)	-	-	
Attributable to municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(9 115)	(494)	70 389	-	4 574	-	(125 946)	-	(81 441)	-	(132 445)	-	(31 565)	-	-	
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(9 115)	(494)	70 389	-	4 574	-	(125 946)	-	(81 441)	-	(132 445)	-	(31 565)	-	-	

Part 2: Capital Revenue and Expenditure

Particulars	2017/18														Q4 of 2016/17 to Q4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	143 993	160 034	19 175	13.3%	32 080	22.3%	29 144	18.1%	30 329	18.9%	110 728	68.8%	45 447	91.0%	(33.3%)
National Government	53 989	59 539	4 091	7.6%	24 296	45.0%	5 386	9.0%	7 703	12.2%	33 070	55.5%	21 892	90.2%	(103.2%)
Provincial Government	800	3 038	118	14.7%	11	1.3%	700	23.0%	8 718	287.0%	9 546	314.2%	2 908	98.0%	199.8%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	255	-	-	-	-	-	-	-	255	-	-	-	-
Transfers recognised - capital	54 789	62 577	4 464	8.1%	24 307	44.4%	6 086	9.7%	8 015	12.8%	42 872	68.5%	24 800	90.8%	(67.7%)
Borrowing	62 310	61 960	12 653	20.3%	1 941	3.1%	12 355	19.9%	12 572	20.3%	39 521	63.8%	5 858	78.7%	114.6%
Internally generated funds	20 284	21 550	2 058	10.1%	5 596	27.6%	1 028	4.8%	6 417	29.8%	15 098	70.1%	10 177	106.8%	(36.9%)
Public contributions and donations	6 610	14 748	-	-	237	3.6%	9 675	65.6%	3 326	22.6%	13 237	89.8%	4 612	31.3%	(27.9%)
Capital Expenditure Standard Classification															
Governance and Administration	2 137	16 313	19 175	6.2%	194	7.1%	765	4.7%	3 920	24.0%	11 941	73.8%	1 577	96.0%	148.7%
Education & Council	642	632	-	-	-	-	-	-	36	61.1%	69	14.2%	21	96.3%	160.5%
Budget & Treasury Office	25	-	8	32.2%	15	61.7%	-	-	-	-	23	93.9%	54	95.0%	(100.0%)
Corporate Services	2 049	15 655	54	2.6%	178	8.7%	745	4.8%	3 534	22.6%	4 512	28.8%	1 503	95.7%	135.1%
Community and Public Safety	16 730	15 970	1 674	10.0%	4 446	27.8%	10 644	66.7%	8 406	50.7%	21 860	136.6%	4 715	49.0%	3.8%
Community & Social Services	1 150	3 038	118	10.3%	11	0.9%	720	23.2%	1 546	50.9%	1 546	50.9%	30 776	100.0%	(76.2%)
Sport And Recreation	5 035	7 085	728	10.8%	1 114	20.1%	1 588	22.2%	3 926	55.4%	2 965	41.6%	696	37.0%	470.0%
Public Safety	7 040	5 847	828	11.8%	3 305	49.5%	15	2.7%	253	4.3%	4 741	81.1%	4 479	95.1%	(94.3%)
Housing	3 010	-	-	-	17	6%	9 631	-	-	-	9 648	-	(3 441)	63.4%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 709	38 679	-	-	9 012	61.3%	10 254	26.5%	10 567	27.3%	29 834	77.1%	371	99.8%	2 748.6%
Planning and Development	60	260	-	-	-	-	37	14.4%	171	65.0%	208	80.1%	19	76.1%	790.7%
Road Transport	14 649	38 419	-	-	9 012	61.5%	10 217	26.0%	10 397	27.1%	29 626	77.1%	352	100.0%	2 855.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	109 817	89 873	17 439	15.9%	18 228	16.6%	7 481	8.3%	10 945	12.2%	54 093	60.2%	38 784	105.4%	(71.8%)
Electricity	49 517	26 114	457	9%	4 537	9.2%	3 031	11.6%	8 858	33.9%	16 877	64.0%	14 969	92.4%	(40.8%)
Water	24 940	28 461	426	17.0%	11 234	45.0%	3 043	13.2%	(618)	(2.7%)	18 404	65.0%	12 461	92.7%	(105.0%)
Waste Water Management	31 960	31 896	12 735	39.8%	2 464	7.7%	707	2.2%	2 705	8.5%	18 611	58.3%	5 805	94.3%	(53.4%)
Waste Management	3 400	-	-	-	-	-	-	-	-	-	5 549	-	5 549	471.3%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18											2016/17		Q4 of 2016/17 to Q4 of 2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities	988 347	970 310	266 563	27.0%	274 469	27.8%	242 517	25.0%	174 512	18.0%	958 061	98.7%	178 177	101.2%	(2.1%)	
Receipts	155 057	188 107	26 411	17.0%	46 624	30.1%	48 777	25.9%	59 638	31.7%	181 449	96.5%	41 977	(1 720.1%)	42.1%	
Property rates, penalties and collection charges	576 649	526 796	123 034	21.3%	146 261	25.4%	136 383	25.9%	107 167	20.3%	512 844	97.4%	135 470	78.9%	(20.9%)	
Service charges	81 653	73 619	44 081	54.0%	40 076	49.1%	41 640	(1 460)	(2 076)	2 572	3.5%	85 267	115.8%	(15 928)	75.6%	(116.1%)
Other revenue	105 451	105 551	43 998	41.7%	22 826	21.6%	32 089	30.4%	457	4%	99 370	94.1%	2 714	94.4%	(83.2%)	
Government - operating	56 727	62 427	28 410	50.1%	16 767	29.6%	23 345	37.4%	378	6%	68 900	110.4%	11 221	69.0%	(102.9%)	
Government - capital	12 810	13 810	630	4.9%	1 916	15.0%	3 384	24.5%	4 302	31.1%	10 232	74.1%	15 162	203.8%	(77.6%)	
Interest																
Dividends																
Payments	(825 115)	(847 326)	(200 098)	24.3%	(199 509)	24.2%	(162 984)	19.2%	(219 563)	25.9%	(782 154)	92.3%	(174 441)	91.9%	25.9%	
Suppliers and employees	(771 145)	(804 220)	(199 334)	25.8%	(192 106)	24.9%	(161 165)	20.0%	(191 214)	23.8%	(743 820)	92.5%	(151 970)	92.5%	2.6%	
Finance charges	(22 869)	(21 349)	(748)	3.3%	(7 244)	31.7%	(849)	3.0%	(8 399)	39.3%	(17 041)	79.7%	(10 054)	104.9%	(16.5%)	
Transfers and grants	(29 500)	(21 737)	(16)	1%	(158)	3%	(1 170)	5.4%	(19 950)	91.8%	(21 265)	98.0%	(12 417)	68.6%	60.7%	
Net Cash from/(used) Operating Activities	163 232	122 984	66 465	40.7%	74 960	45.9%	79 533	64.7%	(45 051)	(36.6%)	175 908	143.0%	3 736	179.4%	(1 305.9%)	
Cash Flow from Investing Activities																
Receipts	100	-	-	-	-	-	725	-	(725)	-	-	-	(3 957)	4 868.9%	(81.7%)	
Proceeds on disposal of PPE	100	-	-	-	-	-	725	-	(725)	-	-	-	(3 957)	4 868.9%	(81.7%)	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(143 993)	(160 834)	(19 175)	13.3%	(32 080)	22.3%	(30 782)	19.1%	(54 856)	34.1%	(136 894)	85.1%	(45 433)	91.0%	20.7%	
Capital assets	(143 993)	(160 834)	(19 175)	13.3%	(32 080)	22.3%	(30 782)	19.1%	(54 856)	34.1%	(136 894)	85.1%	(45 433)	91.0%	20.7%	
Net Cash from/(used) Investing Activities	(143 893)	(160 834)	(19 175)	13.3%	(32 080)	22.3%	(30 058)	18.7%	(55 581)	34.6%	(136 894)	85.1%	(49 390)	85.8%	12.5%	
Cash Flow from Financing Activities																
Receipts	58 010	58 010	-	-	-	-	-	-	-	-	-	-	3 530	(164.3%)	(100.0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	58 010	58 010	-	-	-	-	-	-	-	-	-	-	3 530	(72.3%)	(100.0%)	
Increase (decrease) in consumer deposits																
Payments	(26 846)	(24 440)	(1 642)	6.1%	(9 134)	34.0%	47 491	(194.3%)	(11 193)	45.8%	25 523	(104.4%)	(10 166)	-	10.1%	
Repayment of borrowing	(26 846)	(24 440)	(1 642)	6.1%	(9 134)	34.0%	47 491	(194.3%)	(11 193)	45.8%	25 523	(104.4%)	(10 166)	-	10.1%	
Net Cash from/(used) Financing Activities	31 164	33 570	(1 642)	(5.3%)	(9 134)	(29.3%)	47 491	141.5%	(11 193)	(33.3%)	25 523	76.0%	(6 636)	60.6%	68.7%	
Net Increase/(Decrease) in cash held	50 504	(4 281)	45 648	90.4%	33 746	66.8%	96 966	(2 265.2%)	(111 824)	2 612.3%	64 537	(1 507.6%)	(52 289)	(957.7%)	113.9%	
Cash/cash equivalents at the year begin:	134 966	130 091	130 091	96.4%	175 739	130.2%	209 485	161.0%	306 452	235.6%	130 091	100.0%	234 736	-	30.6%	
Cash/cash equivalents at the year end:	185 469	125 810	175 739	94.8%	209 485	112.9%	306 452	243.6%	194 628	154.7%	194 628	154.7%	182 447	(2 119.3%)	6.7%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	20 800	28.3%	6 164	8.4%	3 093	4.2%	43 502	59.1%	73 559	30.8%	-	-	1 656	2.0%
Trade and Other Receivables from Exchange Transactions - Electric	9 896	53.7%	606	3.3%	295	1.6%	7 638	41.4%	18 439	7.7%	-	-	640	4.0%
Receivables from Non-exchange Transactions - Property Rates	12 723	18.8%	4 614	6.8%	3 441	5.1%	47 024	69.4%	67 801	28.4%	-	-	910	1.0%
Receivables from Exchange Transactions - Waste Water Management	2 783	24.8%	771	6.9%	557	5.0%	7 102	63.3%	11 214	4.7%	-	-	1 346	12.0%
Receivables from Exchange Transactions - Waste Management	2 334	18.9%	748	6.1%	566	4.6%	8 673	70.4%	12 322	5.2%	-	-	108 526	881.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Annual Debtor Accounts	4 087	11.5%	1 712	4.8%	799	2.2%	29 020	81.5%	35 618	14.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 063)	(5.3%)	825	4.1%	745	3.7%	19 617	97.5%	20 123	8.4%	-	-	-	-
Total By Income Source	51 563	21.6%	15 439	6.5%	9 497	4.0%	162 576	68.0%	239 074	100.0%	-	-	113 157	47.0%
Debtors Age Analysis By Customer Group														
Organ of State	(570)	(12.5%)	268	5.9%	175	3.8%	4 688	102.8%	4 561	1.9%	-	-	-	-
Commercial	10 228	36.7%	1 616	5.8%	852	2.3%	15 389	55.2%	27 885	11.7%	-	-	-	-
Households	41 904	20.3%	13 555	6.6%	8 670	4.2%	142 500	69.0%	206 629	86.4%	-	-	113 157	55.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	51 563	21.6%	15 439	6.5%	9 497	4.0%	162 576	68.0%	239 074	100.0%	-	-	113 157	47.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	16 734	100.0%	-	-	-	-	-	-	16 734	34.1%
Bulk Water	9 181	100.0%	-	-	-	-	-	-	9 181	18.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23 152	100.0%	-	-	-	-	-	-	23 152	47.2%
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	49 068	100.0%	-	-	-	-	-	-	49 068	100.0%

Contact Details

Municipal Manager	Mr A S Albert de Klok	016 360 7412
Financial Manager	Mrs Annette van Schalkwyk	016 360 7406

Source: Local Government Database

1. All figures in this report are unaudited.

GAUTENG: LESEDI (GT423)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2018 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2017/18														2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2016/17 to Q4 of 2017/18		
R thousands																	
Operating Revenue and Expenditure																	
Operating Revenue	743 674	750 524	151 681	20.4%	173 187	23.3%	167 218	22.3%	148 790	19.8%	640 876	85.4%	165 749	94.2%	(10.2%)		
Property rates	104 446	104 713	26 733	25.6%	26 573	25.4%	26 553	25.4%	26 614	25.4%	106 473	101.7%	24 206	97.8%	9.9%		
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - electricity revenue	291 261	295 566	66 559	22.9%	51 801	17.5%	58 995	20.0%	66 767	22.6%	244 122	82.7%	62 332	97.9%	7.1%		
Service charges - water revenue	194 988	180 325	21 023	20.1%	20 683	19.8%	24 438	24.1%	24 366	24.0%	90 259	89.1%	25 120	103.8%	1.0%		
Service charges - sanitation revenue	26 443	26 803	4 083	3.9%	3 954	3.7%	5 258	20.0%	6 193	22.9%	19 419	57.4%	5 876	92.4%	6.4%		
Service charges - refuse revenue	30 370	30 352	7 230	23.8%	6 941	22.5%	6 637	21.9%	6 716	22.1%	27 424	90.4%	7 801	103.9%	13.5%		
Service charges - other	1 358	-	-	-	-	-	-	-	-	-	-	-	280	94.8%	(100.0%)		
Rental of facilities and equipment	4 844	4 799	1 340	27.7%	614	12.7%	1 662	34.0%	1 789	37.3%	5 406	112.6%	1 603	96.5%	27.5%		
Interest earned - external investments	1 250	2 046	452	52.2%	584	46.7%	946	46.9%	1 127	83.6%	3 913	199.4%	5 876	131.5%	198.9%		
Interest earned - outstanding debits	10 616	17 469	5 599	52.6%	5 236	48.9%	5 478	31.6%	5 781	32.5%	21 554	122.0%	1 432	99.3%	31.1%		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines	45 902	45 903	19	10%	15	10%	27	10%	4 072	8.9%	4 208	9.2%	2 194	15.2%	85.4%		
Licences and permits	40	25	10	15.8%	12	20.3%	10	39.0%	2	7.0%	3	132.9%	4	141.5%	(51.7%)		
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers recognised - operational	121 014	119 799	-	-	38 407	31.7%	29 348	24.5%	1 005	8.0%	68 759	57.4%	25 547	97.7%	(96.1%)		
Other own revenue	1 216	2 799	18 892	1 553.5%	18 720	1 539.4%	7 886	382.1%	3 788	135.3%	49 297	1 761.1%	4 642	81.4%	(18.4%)		
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	730 987	736 053	198 281	27.1%	132 716	18.2%	127 711	17.4%	165 131	22.4%	623 838	84.6%	144 640	72.2%	14.2%		
Employee related costs	160 143	173 744	38 604	24.1%	44 018	27.5%	41 477	23.9%	40 640	23.4%	164 789	94.8%	81 664	87.6%	8.0%		
Remuneration of councillors	10 170	10 691	2 305	22.2%	2 305	22.2%	2 906	27.2%	3 149	29.5%	10 666	99.8%	3 594	102.1%	12.4%		
Draft equipment	100 377	100 356	57 554	57.3%	9 901	9.7%	1 791	1.7%	-	-	69 046	64.9%	-	-	(100.0%)		
Depreciation and asset impairment	41 742	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Finance charges	10 053	10 049	1 341	13.3%	889	8.8%	1 744	17.4%	1 293	12.8%	5 256	52.3%	915	53.5%	40.2%		
Capital purchases	283 672	273 174	80 286	28.3%	44 128	15.8%	57 005	20.9%	90 132	33.0%	271 550	99.4%	67 040	97.8%	24.4%		
Other Materials	24 797	16 480	1 773	7.2%	4 369	19.6%	3 496	21.2%	4 418	26.8%	14 557	88.3%	6 027	76.9%	(26.7%)		
Contracted services	700	72 401	12 292	1 555.9%	18 865	2 387.9%	13 437	18.6%	17 579	24.3%	62 713	85.9%	77	66.7%	22 851.6%		
Transfers and grants	187	-	-	-	-	-	-	-	-	-	4 970	100.0%	-	-	(100.0%)		
Other expenditure	99 060	31 618	4 126	4.2%	7 940	8.0%	7 645	24.3%	6 090	19.4%	25 801	82.1%	24 354	81.8%	(75.9%)		
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	12 687	14 471	(46 400)	-	40 471	-	39 508	-	(16 341)	-	17 038	-	21 109	-	-		
Transfers recognised - capital	82 965	81 995	44 148	53.2%	11 376	13.7%	12 047	14.7%	11 988	14.6%	79 559	97.0%	2 971	41.3%	303.5%		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	95 652	96 466	(2 452)	-	51 847	-	51 555	-	(4 353)	-	96 597	-	24 080	-	-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	95 652	96 466	(2 452)	-	51 847	-	51 555	-	(4 353)	-	96 597	-	24 080	-	-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	95 652	96 466	(2 452)	-	51 847	-	51 555	-	(4 353)	-	96 597	-	24 080	-	-		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	95 652	96 466	(2 452)	-	51 847	-	51 555	-	(4 353)	-	96 597	-	24 080	-	-		

Part 2: Capital Revenue and Expenditure

R thousands	2017/18														Q4 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	95 563	96 423	5 639	5.9%	11 010	11.5%	14 302	14.8%	27 725	28.8%	58 676	60.9%	14 116	66.2%	96.4%
National Government	72 915	71 015	5 559	7.6%	10 449	14.6%	13 972	19.7%	23 942	33.7%	54 123	76.2%	9 591	63.7%	149.6%
Provincial Government	4 204	4 504	-	-	-	-	56	1.2%	1 614	35.8%	1 670	37.1%	3 690	86.4%	(56.3%)
District Municipality	1 566	2 796	-	-	-	-	-	-	1 208	43.2%	1 208	43.2%	221	84.6%	(100.0%)
Other transfers and grants	78 685	78 315	5 559	7.1%	10 449	13.5%	14 028	17.9%	26 745	34.2%	57 001	72.8%	13 501	67.3%	(100.0%)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	98.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 878	18 108	80	.5%	361	2.1%	274	1.5%	960	5.3%	1 675	9.2%	615	55.4%	56.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	95 563	96 423	5 639	5.9%	11 010	11.5%	14 302	14.8%	27 725	28.8%	58 676	60.9%	14 116	66.2%	96.4%
Governance and Administration	6 174	6 474	80	1.3%	6 010	1.0%	179	2.8%	2 345	36.2%	2 664	41.1%	684	61.7%	242.7%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	494	78.7%	(100.0%)
Budget & Treasury Office	6 174	300	-	-	-	-	-	-	322	107.3%	322	107.3%	-	-	(100.0%)
Corporate Services	-	6 174	80	-	40	-	179	2.9%	2 024	32.8%	2 342	37.9%	191	28.4%	960.4%
Community and Public Safety	20 622	21 022	-	-	931	4.5%	1 963	9.3%	9 168	43.6%	12 062	57.4%	3 776	83.6%	146.7%
Community & Social Services	5 114	5 414	-	-	56	1.0%	1 614	29.8%	1 614	29.8%	1 613	30.8%	3 495	83.3%	(53.1%)
Sport and Recreation	15 208	15 208	-	-	759	5.0%	1 816	11.9%	7 554	49.7%	10 450	66.6%	221	84.6%	3 323.0%
Public Safety	300	400	-	-	171	57.1%	91	22.8%	-	-	262	65.6%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 657	27 795	1 864	11.9%	3 852	24.6%	3 180	11.4%	9 005	32.5%	17 921	64.5%	65	38.0%	13 775.9%
Planning and Development	-	2 440	-	-	-	-	-	-	54	2.2%	54	2.2%	(27)	5.6%	(298.8%)
Road Transport	15 597	25 375	1 864	11.9%	3 805	24.4%	3 180	12.6%	8 971	35.5%	17 820	70.5%	92	38.3%	9 630.0%
Environmental Protection	40	40	47	77.5%	47	77.5%	47	77.5%	47	77.5%	47	77.5%	47	77.5%	-
Trading Services	53 110	41 132	3 695	7.0%	6 168	11.8%	8 980	21.8%	7 187	17.5%	26 030	63.3%	9 651	72.1%	(25.5%)
Electricity	18 850	17 066	684	4.9%	3 671	26.5%	4 386	25.7%	2 928	17.2%	11 670	68.4%	5 917	70.1%	(50.5%)
Water	23 000	23 522	2 084	9.0%	834	3.6%	6 739	28.6%	4 104	17.4%	13 963	59.4%	3 647	74.2%	12.5%
Waste Water Management	11 260	544	725	6.4%	1 663	14.8%	(2 146)	(94.2%)	155	28.5%	397	73.0%	88	61.4%	76.7%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18												2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
B thousands															
Cash Flow from Operating Activities	684 065	686 068	209 470	30.6%	190 851	27.9%	157 917	23.0%	119 236	17.4%	677 473	98.7%	136 298	99.7%	(12.5%)
Receipts															
Property rates, penalties and collection charges	85 646	85 912	19 827	23.2%	25 563	29.8%	18 520	21.6%	19 854	23.1%	83 765	97.5%	19 804	99.1%	.3%
Service charges	372 494	373 382	71 530	19.2%	87 284	23.4%	76 927	20.4%	81 524	21.8%	317 246	85.0%	74 206	85.9%	9.9%
Other revenue	11 626	13 149	25 959	223.3%	25 062	222.4%	7 715	58.7%	16 225	123.4%	75 761	576.2%	38 158	430.0%	(57.5%)
Government - operating	121 014	119 799	49 999	41.3%	37 011	30.6%	28 083	23.4%	632	0.5%	115 725	96.6%	3 462	98.9%	(81.7%)
Government - capital	82 965	81 995	41 109	49.5%	14 000	16.9%	25 673	31.3%	-	-	80 782	98.5%	-	90.6%	-
Interest	10 321	11 830	1 046	10.1%	1 130	11.0%	998	8.4%	1 001	8.5%	4 175	35.3%	669	35.7%	49.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(588 872)	(587 955)	(172 157)	29.2%	(146 093)	24.8%	(128 761)	21.9%	(132 364)	22.5%	(579 375)	98.5%	(136 368)	103.2%	(2.9%)
Suppliers and employees	(578 819)	(577 906)	(169 371)	29.3%	(143 404)	24.8%	(128 761)	22.3%	(129 797)	22.5%	(571 333)	98.9%	(131 396)	102.8%	(1.2%)
Finance charges	(10 053)	(10 049)	(2 786)	27.7%	(2 689)	26.8%	-	-	(2 567)	25.5%	(8 042)	80.0%	-	50.7%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	(4 970)	(100.0%)	-
Net Cash from/(used) Operating Activities	95 194	98 113	37 313	39.2%	44 757	47.0%	29 156	29.7%	(13 128)	(13.4%)	98 098	100.0%	(70)	55.8%	18 772.1%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	59	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	59	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(95 563)	(96 423)	(9 557)	10.0%	(11 028)	11.5%	(14 721)	15.3%	(16 634)	17.3%	(51 939)	53.9%	(10 685)	66.5%	55.7%
Capital assets	(95 563)	(96 423)	(9 557)	10.0%	(11 028)	11.5%	(14 721)	15.3%	(16 634)	17.3%	(51 939)	53.9%	(10 685)	66.5%	55.7%
Net Cash from/(used) Investing Activities	(95 563)	(96 423)	(9 557)	10.0%	(11 028)	11.5%	(14 721)	15.3%	(16 634)	17.3%	(51 939)	53.9%	(10 685)	65.9%	56.5%
Cash Flow from Financing Activities															
Receipts	-	-	(90)	-	1 607	-	1 731	-	93	-	3 341	-	(97)	-	(196.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(90)	-	1 607	-	1 731	-	93	-	3 341	-	(97)	-	(196.2%)
Payments	(3 372)	(3 372)	(1 731)	51.3%	(1 783)	52.9%	-	-	(1 899)	56.0%	(5 400)	160.2%	-	48.4%	(100.0%)
Repayment of borrowing	(3 372)	(3 372)	(1 731)	51.3%	(1 783)	52.9%	-	-	(1 899)	56.0%	(5 400)	160.2%	-	48.4%	(100.0%)
Net Cash from/(used) Financing Activities	(3 372)	(3 372)	(1 820)	54.0%	(176)	5.2%	1 731	(51.3%)	(1 795)	(53.2%)	(2 061)	61.1%	(97)	37.0%	1 752.7%
Net Increase/(Decrease) in cash held	(3 741)	(1 682)	25 936	(693.3%)	33 554	(896.9%)	16 166	(961.0%)	(31 557)	1 876.0%	44 098	(2 621.5%)	(10 792)	305.6%	192.4%
Cash/cash equivalents at the year begin:	13 407	10 709	-	-	25 936	193.5%	59 490	555.5%	75 656	706.4%	-	-	21 181	100.0%	257.2%
Cash/cash equivalents at the year end:	9 666	9 027	25 936	268.3%	59 490	615.5%	75 656	838.1%	44 098	488.5%	44 098	488.5%	10 389	77.1%	324.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 940	5.5%	5 286	2.7%	5 039	2.5%	178 022	89.3%	199 287	32.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	19 505	11.9%	4 793	2.9%	3 768	2.3%	135 287	82.8%	163 353	26.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 602	11.3%	2 614	3.8%	2 090	3.1%	55 802	81.8%	68 188	11.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 349	4.6%	1 397	2.7%	1 303	2.5%	46 501	90.2%	51 550	8.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 536	3.4%	1 693	2.3%	1 567	2.1%	68 504	92.2%	74 300	11.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 062	3.1%	730	1.1%	936	1.4%	61 972	94.3%	65 699	10.6%	-	-	-	-
Total By Income Source	45 073	7.2%	16 513	2.7%	14 703	2.4%	546 088	87.7%	622 377	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organ of State	5 849	24.1%	1 085	4.5%	651	2.7%	16 705	68.8%	24 290	3.9%	-	-	-	-
Commercial	15 858	53.6%	1 331	4.5%	766	2.6%	11 651	39.4%	29 606	4.8%	-	-	-	-
Households	23 013	4.3%	13 844	2.6%	13 024	2.4%	489 606	90.8%	539 487	86.7%	-	-	-	-
Other	353	1.2%	253	0.9%	262	0.9%	28 126	97.0%	28 994	4.7%	-	-	-	-
Total By Customer Group	45 073	7.2%	16 513	2.7%	14 703	2.4%	546 088	87.7%	622 377	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	29 681	100.0%	-	-	-	-	-	-	29 681	57.5%
Bulk Water	5 266	100.0%	-	-	-	-	-	-	5 266	10.2%
PAYE deductions	2 322	100.0%	-	-	-	-	-	-	2 322	4.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 335	100.0%	-	-	-	-	-	-	2 335	4.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 648	100.0%	-	-	-	-	-	-	1 648	3.2%
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	8 015	77.0%	104	1.0%	-	-	2 289	22.0%	10 408	20.1%
Total	49 267	95.4%	104	2%	-	-	2 289	4.4%	51 660	100.0%

Contact Details

Municipal Manager	Mt Paul Mpolo	016 492 0018
Financial Manager	Mt Paul Mpolo	016 492 0018

Source: Local Government Database

1. All figures in this report are unaudited.

GAUTENG: SEDIBENG (DC42)

Particulars	2017/18											2016/17		Q4 of 2016/17 to Q4 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	364 636	360 531	118 848	32.6%	120 055	32.9%	77 049	21.4%	37 136	10.3%	353 087	97.9%	41 127	90.8%	(9.7%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	8 619	464	93	1.1%	139	1.6%	63	13.5%	48	10.3%	343	73.5%	1 587	77.0%	(97.0%)
Interest earned - external investments	1 680	1 680	867	51.6%	538	32.0%	715	42.6%	567	33.7%	2 687	159.9%	620	110.5%	(8.6%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	73 920	860	60	-	-	9%	1 430	166.3%	45	5.2%	2 235	259.9%	34 540	82.3%	(99.9%)
Agency services	7 963	680 602	5 602	70.4%	21 055	264.7%	4 099	6.0%	29 970	60 727	88.5%	2 629	109.3%	1 039.9%	
Transfers recognised - operational	268 740	265 546	106 760	39.7%	91 639	34.1%	66 754	25.1%	13	0.0%	265 154	99.9%	139	95.0%	(100.0%)
Other own revenue	3 624	23 237	5 465	150.8%	5 468	185.1%	3 688	17.2%	6 425	27.8%	21 891	94.2%	1 586	39.5%	307.2%
Gains on disposal of PPE	-	100	145	-	-	-	-	-	51	36.3%	51	36.3%	27	17.6%	0.0%
Operating Expenditure	385 892	388 599	90 213	23.4%	89 371	23.2%	88 093	22.7%	112 216	28.9%	379 892	97.8%	88 355	92.8%	27.0%
Employee related costs	253 278	249 383	65 002	25.7%	62 378	24.6%	62 205	25.0%	61 027	24.5%	250 609	100.0%	63 291	101.1%	(3.6%)
Remuneration of councillors	12 668	13 087	3 038	24.0%	3 069	24.2%	3 611	27.6%	3 181	24.3%	12 988	98.0%	2 900	92.3%	9.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	16 896	14 877	-	-	-	-	-	-	12 534	84.3%	12 534	84.3%	2 575	79.6%	336.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	7 587	1 827	-	1 806	-	2 003	26.5%	1 923	25.4%	7 360	97.3%	-	-	(100.0%)
Contracted services	32 743	53 389	5 302	16.3%	8 405	26.4%	10 689	20.0%	24 242	45.4%	48 939	91.0%	6 999	63.0%	296.4%
Transfers and grants	-	10 470	4 293	-	4 581	-	905	8.6%	942	10 722	102.4%	308	3.0%	206.1%	
Other expenditure	70 308	39 790	10 701	15.2%	9 094	12.9%	8 630	21.7%	8 291						

[illegible]

Part 3: Cash Receipts and Payments

	2017/18											2016/17		Q4 of 2016/17 to Q4 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Cash Flow from Operating Activities															
Receipts	364 537	366 562	122 008	33.5%	118 913	32.6%	77 897	21.3%	36 242	9.9%	355 060	96.9%	41 100	91.8%	(11.8%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	94 117	93 165	11 220	11.9%	28 904	30.7%	9 580	10.3%	36 518	39.2%	86 222	92.5%	40 341	79.2%	(9.5%)
Government - operating	268 740	265 546	109 921	40.9%	89 471	33.3%	67 601	25.5%	(842)	(3%)	266 151	100.2%	139	96.5%	(705.0%)
Government - capital	-	6 171	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 680	1 680	867	51.6%	538	32.0%	715	42.6%	567	33.7%	2 687	159.9%	620	110.5%	(8.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(368 997)	(373 688)	(105 788)	28.7%	(105 107)	28.5%	(76 342)	20.4%	(69 890)	18.7%	(357 128)	95.6%	(69 637)	89.2%	4%
Suppliers and employees	(368 997)	(363 217)	(101 495)	27.5%	(104 389)	28.3%	(75 437)	20.8%	(68 948)	19.0%	(350 269)	96.4%	(69 329)	89.4%	(15%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(10 470)	(4 293)	-	(718)	-	(905)	8.6%	(942)	9.0%	(6 859)	65.5%	(308)	40.2%	206.1%
Net Cash from/(used) Operating Activities	(4 460)	(7 125)	16 220	(363.7%)	13 805	(309.5%)	1 555	(21.8%)	(33 648)	472.2%	(2 068)	29.0%	(28 537)	178.9%	17.9%
Cash Flow from Investing Activities															
Receipts	100	100	-	-	-	-	-	-	(23)	(23.0%)	(23)	(23.0%)	27	-	(185.5%)
Proceeds on disposal of PPE	100	100	-	-	-	-	-	-	(23)	(23.0%)	(23)	(23.0%)	27	-	(185.5%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 000)	(5 350)	(243)	4.1%	(983)	16.4%	(380)	7.1%	(1 113)	20.8%	(2 719)	50.8%	(2 210)	60.1%	(49.6%)
Capital assets	(6 000)	(5 350)	(243)	4.1%	(983)	16.4%	(380)	7.1%	(1 113)	20.8%	(2 719)	50.8%	(2 210)	60.1%	(49.6%)
Net Cash from/(used) Investing Activities	(5 900)	(5 250)	(243)	4.1%	(983)	16.7%	(380)	7.2%	(1 136)	21.6%	(2 742)	52.2%	(2 183)	59.4%	(48.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(10 360)	(12 375)	15 977	(154.2%)	12 822	(123.8%)	1 175	(9.5%)	(34 784)	281.1%	(4 810)	38.9%	(30 720)	1 402.5%	13.2%
Cash/cash equivalents at the year begin:	9 735	21 877	21 877	224.3%	37 854	388.0%	50 676	231.6%	51 851	237.0%	21 877	100.0%	52 595	99.7%	(1.4%)
Cash/cash equivalents at the year end:	(605)	9 502	37 854	(6 256.5%)	50 676	(8 375.8%)	51 851	545.7%	17 067	179.6%	17 067	179.6%	21 876	222.0%	(22.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Annual Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 388	5.2%	267	.6%	522	1.1%	42 832	93.1%	46 008	100.0%	-	-	-	-
Total By Income Source	2 388	5.2%	267	.6%	522	1.1%	42 832	93.1%	46 008	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 388	5.2%	267	.6%	522	1.1%	42 832	93.1%	46 008	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 388	5.2%	267	.6%	522	1.1%	42 832	93.1%	46 008	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	17 868	11.0%	14 048	8.6%	-	-	131 116	80.4%	163 032	100.0%
Total	17 868	11.0%	14 048	8.6%	-	-	131 116	80.4%	163 032	100.0%

Contact Details

Municipal Manager	Mr S Khanyile	016 450 3201
Financial Manager	Ms K Wise	016 450 3110

Source: Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MOGALE CITY (GT481)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2018 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part: Operating Revenue and Expenditure	2017/18												2016/17		O4 of 2016/17 to O4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	2 580 168	2 746 381	707 140	27.4%	632 635	24.5%	631 399	23.0%	558 332	20.3%	2 529 506	92.1%	517 952	99.7%	7.8%
Property rates	505 038	510 694	123 620	24.4%	117 042	23.1%	129 993	25.3%	129 067	25.3%	480 821	97.7%	75 468	97.2%	70.3%
Property rates - penalties and collection charges	-	-	11 254	-	-	-	2 757	-	5 165	-	19 176	-	46 853	-	(89.0%)
Service charges - electricity revenue	878 587	887 373	230 208	26.2%	208 315	23.7%	205 910	23.2%	216 166	24.4%	860 598	97.0%	212 108	102.5%	1.9%
Service charges - water revenue	252 058	265 591	68 198	27.1%	65 125	25.8%	71 785	27.0%	102 782	38.7%	307 900	115.9%	49 593	105.9%	107.3%
Service charges - sanitation revenue	136 758	138 125	46 259	33.8%	45 188	33.0%	47 770	34.6%	51 943	37.6%	191 170	138.4%	42 635	125.3%	27.8%
Service charges - refuse revenue	111 400	143 882	31 271	28.1%	32 613	29.3%	31 244	27.7%	32 571	22.6%	127 699	88.8%	28 804	113.1%	13.1%
Service charges - other	32 231	32 564	3 188	9.9%	13 073	40.6%	8 574	26.3%	7 161	22.0%	31 996	98.3%	(128)	(4%)	(5 709.5%)
Rental of facilities and equipment	3 497	5 546	1 273	36.4%	1 500	42.9%	16 061	289.6%	2 112	38.1%	20 946	377.7%	1 032	100.8%	104.7%
Interest earned - external investments	5 957	7 033	2 989	50.1%	4 330	72.5%	538	7.6%	788	10.1%	8 567	121.5%	11 983	173.3%	(93.9%)
Interest earned - outstanding debtors	34 436	37 918	9 533	27.7%	9 426	27.4%	9 606	25.3%	10 575	27.9%	39 140	103.2%	8 394	108.2%	26.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	35 576	3 579	474	1.3%	496	1.4%	413	11.7%	310	8.8%	1 692	48.0%	339	55.5%	(18.3%)
Licences and permits	23	23	6	27.7%	5	22.3%	4	17.3%	5	23.0%	21	90.3%	13	155.1%	(99.6%)
Agency services	26 041	26 041	4 632	17.8%	6 677	25.6%	5 395	20.7%	7 772	29.8%	24 476	94.0%	3 753	77.2%	107.1%
Transfers recognised - operational	345 334	343 362	139 564	40.4%	112 408	32.6%	86 006	25.0%	2 456	.7%	340 434	99.1%	5 515	99.8%	(55.5%)
Other own revenue	212 680	323 700	34 616	16.3%	16 426	7.7%	17 297	5.3%	(11 488)	(1.5%)	56 909	17.6%	33 799	35.4%	(134.6%)
Gains on disposal of PPE	-	21 000	-	-	-	-	(1 040)	(5.0%)	1 025	4.9%	-	(1%)	-	(1%)	(103.713.9%)
Operating Expenditure	2 519 890	2 696 381	607 177	24.1%	624 923	24.8%	579 942	21.5%	647 468	24.0%	2 459 510	91.2%	668 967	96.9%	(3.2%)
Employee related costs	710 663	708 410	164 801	23.2%	172 434	24.3%	183 233	25.9%	170 156	24.0%	690 424	97.5%	156 414	99.5%	8.8%
Remuneration of councillors	37 062	34 633	7 653	20.6%	7 531	20.3%	9 874	28.5%	8 243	23.8%	33 300	96.2%	7 889	83.3%	4.5%
Debt impairment	92 414	92 414	-	-	-	-	-	-	692	.7%	692	.7%	37 226	91.4%	(98.1%)
Depreciation and asset impairment	113 830	284 209	54 494	47.9%	92 035	80.9%	68 425	24.1%	38 676	13.4%	253 430	89.2%	41 441	99.9%	(27.3%)
Finance charges	48 467	42 055	12 672	26.1%	20 468	42.2%	8 686	20.7%	9 765	23.2%	51 591	122.7%	11 373	109.4%	(14.1%)
Bulk purchases	945 596	937 554	259 791	27.5%	188 206	19.9%	185 855	19.8%	223 419	23.8%	857 270	91.4%	230 937	96.3%	(3.3%)
Other Materials	88 056	77 434	11 141	12.7%	27 730	31.5%	15 707	20.3%	35 792	46.2%	90 370	116.7%	13 025	110.9%	8.4%
Contracted services	169 907	207 390	33 679	19.8%	56 700	32.4%	50 297	24.3%	63 088	40.0%	223 674	107.9%	71 628	98.3%	15.3%
Transfers and grants	56 072	56 072	16 376	29.2%	13 828	24.7%	11 370	20.3%	15 220	27.1%	56 795	101.3%	11 643	93.7%	30.7%
Other expenditure	257 762	256 050	46 631	18.1%	45 992	17.8%	46 494	18.2%	62 448	24.4%	201 564	78.7%	46 891	85.5%	33.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	60 278	50 000	99 963		7 711		51 457		(89 136)		69 996		(151 016)		
Transfers recognised - capital	193 600	306 274	27 794	14.4%	52 850	27.3%	68 056	22.2%	29 920	9.8%	178 621	58.3%	42 418	89.0%	(29.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	253 878	356 274	127 758		60 561		119 513		(59 216)		248 616		(108 598)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	253 878	356 274	127 758		60 561		119 513		(59 216)		248 616		(108 598)		
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	253 878	356 274	127 758		60 561		119 513		(59 216)		248 616		(108 598)		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	253 878	356 274	127 758		60 561		119 513		(59 216)		248 616		(108 598)		

Part 2: Capital Revenue and Expenditure

Part 2: Capital Revenue and Expenditure	2017/18												2016/17		O4 of 2016/17 to O4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	293 878	442 130	48 530	16.5%	92 896	31.6%	86 692	19.6%	127 988	28.9%	356 105	80.5%	67 512	75.9%	89.6%
National Government	172 631	189 568	23 006	13.3%	47 443	27.5%	64 785	34.2%	116 332	61.4%	251 565	132.7%	39 300	94.9%	196.0%
Provincial Government	20 969	116 706	10 455	49.9%	5 407	25.8%	2 384	(2.0%)	9 000	7.7%	22 478	19.3%	3 765	66.1%	139.0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	193 600	306 274	33 661	17.3%	52 850	27.3%	62 401	20.4%	125 332	40.9%	274 044	89.5%	43 065	89.2%	191.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	80 278	88 966	2 518	3.1%	24 991	31.1%	16 859	19.0%	16 467	18.5%	60 836	68.4%	16 997	77.3%	(3.1%)
Public contributions and donations	20 000	46 890	12 551	62.8%	15 055	75.3%	7 431	15.8%	(13 811)	(29.5%)	21 226	45.3%	5 422	28.6%	(354.7%)
Capital Expenditure Standard Classification	293 878	442 130	48 530	16.5%	92 896	31.6%	86 692	19.6%	127 988	28.9%	356 105	80.5%	67 512	75.9%	89.6%
Governance and Administration	5 500	22 487	-	-	4 897	89.0%	5 046	22.4%	5 185	23.1%	15 128	67.3%	2 039	54.0%	154.3%
Executive & Council	-	-	-	-	2	-	-	-	-	-	2	.3%	-	-	-
Budget & Treasury Office	2 000	22 435	-	-	1 700	85.0%	5 045	22.5%	5 185	23.1%	11 930	53.2%	1 545	83.3%	231.3%
Corporate Services	3 500	-	-	-	3 195	91.3%	1	-	-	-	3 196	91.4%	474	46.2%	(100.0%)
Community and Public Safety	49 228	174 303	7 469	15.2%	6 854	13.9%	4 779	2.7%	79 256	45.5%	98 358	56.4%	4 711	86.1%	1 582.2%
Community & Social Services	24 460	27 581	856	3.5%	4 054	16.6%	4 490	16.3%	8 653	31.4%	18 052	65.4%	4 249	85.8%	103.6%
Sport And Recreation	9 499	13 967	6 614	69.6%	2 801	29.5%	713	5.7%	-	-	10 127	72.5%	52	86.7%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	15 269	132 756	-	-	-	-	(426)	(.3%)	70 603	53.2%	70 179	52.9%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	82 548	85 356	29 348	35.6%	39 372	47.7%	28 984	34.0%	12 347	14.5%	110 050	128.9%	30 999	62.7%	(60.2%)
Planning and Development	64 396	64 226	22 675	35.2%	28 545	44.3%	25 084	39.1%	9 878	15.4%	86 181	134.2%	12 934	49.9%	(23.6%)
Road Transport	18 152	21 130	6 673	36.8%	10 827	59.6%	3 900	18.5%	2 469	11.7%	23 869	113.0%	11 695	87.2%	(78.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	156 602	159 983	11 713	7.5%	41 773	26.7%	47 883	29.9%	31 201	19.5%	132 569	82.9%	29 563	97.9%	5.8%
Electricity	32 900	30 517	2 418	7.4%	4 001	12.2%	2 286	7.5%	6 877	22.5%	15 582	51.1%	7 878	70.3%	(12.7%)
Water	48 000	41 804	2 298	4.8%	21 413	44.6%	11 471	27.4%	3 540	8.5%	38 722	92.6%	11 570	86.0%	(69.4%)
Waste Water Management	70 702	87 662	6 997	9.9%	16 359	23.1%	34 127	38.9%	20 784	23.7%	76 266	89.3%	10 010	149.1%	107.6
Waste Management	5 000	-	-	-	-	-	-	-	-	-	-	-	46	30.1%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	260	-	(100.0%)

Part 3: Cash Receipts and Payments

	2017/18										2016/17		Q4 of 2016/17 to Q4 of 2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands															
Cash Flow from Operating Activities															
Receipts	2 793 768	2 981 655	803 917	28.8%	758 425	27.1%	753 228	25.3%	531 414	17.8%	2 846 983	95.5%	502 295	104.0%	5.8%
Property rates, penalties and collection charges	537 868	510 694	106 269	19.8%	118 019	21.9%	126 187	24.7%	116 436	22.8%	466 911	91.4%	109 253	103.7%	6.6%
Service charges	1 378 803	1 467 534	338 583	24.6%	338 948	24.6%	333 691	22.7%	336 700	22.9%	1 347 922	91.8%	315 231	100.0%	6.8%
Other revenue	297 770	308 839	106 906	35.9%	127 333	42.8%	123 805	40.1%	(12 750)	(4.1%)	345 294	111.8%	57 213	128.3%	(122.3%)
Government - operating	345 334	343 362	147 133	42.6%	112 657	32.6%	85 659	24.9%	-	-	345 499	100.6%	(1) 394	100.0%	(100.0%)
Government - capital	193 600	306 274	91 810	47.4%	49 229	25.4%	74 096	24.2%	80 200	26.2%	295 335	96.4%	99 316	6.03%	91.1%
Interest	40 393	44 952	13 215	32.7%	12 239	30.3%	9 790	21.8%	10 805	24.0%	46 049	102.4%	10 398	143.3%	(47.5%)
Dividends	-	-	-	-	-	-	-	-	23	23	-	-	-	-	(100.0%)
Payments	(2 292 637)	(2 474 146)	(778 728)	34.0%	(671 571)	29.3%	(646 570)	26.1%	(413 699)	16.7%	(2 510 568)	101.5%	(407 006)	100.8%	1.6%
Suppliers and employees	(2 188 098)	(2 361 318)	(753 314)	34.4%	(642 285)	29.4%	(626 374)	26.5%	(389 745)	16.5%	(2 411 718)	102.1%	(103 255)	103.2%	(1.1%)
Finance charges	(48 467)	(56 753)	(9 038)	18.6%	(15 458)	31.9%	(8 820)	15.6%	(8 734)	15.4%	(42 055)	74.1%	(9 515)	96.8%	(8.2%)
Transfers and grants	(56 072)	(56 072)	(16 376)	29.2%	(13 826)	24.7%	(11 370)	20.3%	(15 220)	27.1%	(56 795)	101.3%	(3 342)	9.0%	355.4%
Net Cash from/(used) Operating Activities	501 131	507 509	25 188	5.0%	86 854	17.3%	106 658	21.0%	117 714	23.2%	336 415	66.3%	95 289	132.9%	23.5%
Cash Flow from Investing Activities															
Receipts	20 000	21 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	20 000	21 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(293 878)	(442 130)	(76 835)	26.1%	(79 143)	26.9%	(71 747)	16.2%	(78 275)	17.7%	(306 000)	69.2%	(41 623)	113.2%	88.1%
Capital assets	(293 878)	(442 130)	(76 835)	26.1%	(79 143)	26.9%	(71 747)	16.2%	(78 275)	17.7%	(306 000)	69.2%	(41 623)	113.2%	88.1%
Net Cash from/(used) Investing Activities	(273 878)	(421 130)	(76 835)	28.1%	(79 143)	28.9%	(71 747)	17.0%	(78 275)	18.6%	(306 000)	72.7%	(41 623)	113.2%	88.1%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(106 223)	(34 787)	(7 899)	7.4%	(8 841)	8.3%	(9 388)	27.0%	(8 659)	24.9%	(34 787)	100.0%	(8 633)	100.0%	.3%
Repayment of borrowing	(106 223)	(34 787)	(7 899)	7.4%	(8 841)	8.3%	(9 388)	27.0%	(8 659)	24.9%	(34 787)	100.0%	(8 633)	100.0%	.3%
Net Cash from/(used) Financing Activities	(106 223)	(34 787)	(7 899)	7.4%	(8 841)	8.3%	(9 388)	27.0%	(8 659)	24.9%	(34 787)	100.0%	(8 633)	100.0%	.3%
Net Increase/(Decrease) in cash held	121 030	51 592	(59 545)	(49.2%)	(1 130)	(.9%)	25 524	49.5%	30 780	59.7%	(4 371)	(8.5%)	45 033	34.0%	(31.6%)
Cash/cash equivalents at the year begin:	67 292	44 753	44 753	66.5%	(14 792)	(22.0%)	(15 922)	(25.6%)	9 601	21.5%	44 753	100.0%	(200)	100.0%	(3 529.3%)
Cash/cash equivalents at the year end:	188 322	96 345	(14 792)	(7.9%)	(15 922)	(8.5%)	9 601	10.0%	40 381	41.9%	40 381	41.9%	44 753	4 248.0%	(8.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	16 826	7.1%	6 655	2.8%	(5)	-	213 435	90.1%	236 862	17.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	54 959	22.0%	6 766	2.7%	4 319	1.7%	183 270	73.5%	249 313	18.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	74 201	27.7%	7 425	2.8%	7 439	2.8%	178 864	66.7%	268 129	19.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	19 574	16.9%	3 346	2.9%	6 747	5.8%	85 838	74.3%	115 504	8.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 279	8.2%	3 433	3.4%	2 843	2.8%	86 510	85.6%	101 065	7.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	323	11.8%	120	4.4%	94	3.1%	2 207	80.7%	2 735	2.9%	-	-	-	-
Interest on Asset Debtor Accounts	6 359	9.2%	2 985	4.7%	2 818	4.7%	57 098	82.6%	69 120	5.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	30 966	10.0%	5 827	1.9%	5 708	1.8%	266 309	88.2%	308 840	22.9%	-	-	-	-
Total By Income Source	211 517	15.6%	36 417	2.7%	30 103	2.2%	1 073 531	79.4%	1 351 569	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organ of State	15 026	54.9%	3 741	13.7%	(2 602)	(9.5%)	11 226	41.0%	27 391	2.0%	-	-	-	-
Commercial	54 586	45.2%	4 631	3.8%	7 906	6.5%	53 748	44.5%	120 872	8.9%	-	-	-	-
Households	139 410	22.3%	26 778	4.3%	23 677	3.8%	436 082	69.7%	625 948	46.3%	-	-	-	-
Other	2 494	4%	1 267	2%	1 121	2%	572 476	99.2%	577 358	42.7%	-	-	-	-
Total By Customer Group	211 517	15.6%	36 417	2.7%	30 103	2.2%	1 073 531	79.4%	1 351 569	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	92 279	49.2%	54 482	29.1%	40 726	21.7%	-	-	187 486	36.5%
Bulk Water	37 845	91.7%	3 408	8.3%	-	-	-	-	41 253	8.0%
PAYE deductions	8 436	100.0%	-	-	-	-	-	-	8 436	1.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	9 519	100.0%	-	-	-	-	-	-	9 519	1.9%
Loan repayments	4 725	100.0%	-	-	-	-	-	-	4 725	0.9%
Trade Creditors	167 882	64.2%	64 899	24.8%	9 961	3.8%	18 761	7.2%	261 502	51.0%
Auditor General	223	100.0%	-	-	-	-	-	-	223	-
Other	47	100.0%	-	-	-	-	-	-	47	-
Total	320 956	62.5%	122 789	23.9%	50 687	9.9%	18 761	3.7%	513 192	100.0%

Contact Details

Municipal Manager	Mr Pringle Maanda Raedent	011 961 2037
Financial Manager	Ms Dorothy Dale	011 961 2025

Source: Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MERAUFONG CITY (GT484)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2018 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2017/18												2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of Main appropriation	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	1 287 607	1 287 607	358 754	27.9%	256 527	19.9%	268 234	20.8%	248 958	19.3%	1 132 473	88.0%	245 657	97.6%	1.3%
Property rates - penalties and collection charges	176 768	176 768	42 040	23.8%	41 649	23.6%	38 670	21.9%	44 822	25.4%	167 181	94.6%	39 481	97.8%	13.5%
Service charges - electricity revenue	283 112	283 112	66 601	23.5%	59 855	21.1%	58 442	20.6%	58 882	20.8%	243 781	86.1%	63 470	92.8%	8.2%
Service charges - water revenue	314 971	314 971	61 795	19.6%	67 375	21.5%	61 588	19.6%	71 154	22.6%	262 312	83.3%	64 041	94.8%	12.9%
Service charges - sanitation revenue	52 385	52 385	11 145	22.8%	12 948	24.7%	11 870	22.7%	12 783	24.4%	49 547	94.6%	9 725	94.6%	31.4%
Service charges - refuse revenue	64 472	64 472	16 323	25.3%	16 283	25.1%	16 163	25.1%	16 241	25.1%	64 899	97.6%	14 760	98.1%	10.3%
Service charges - other	1 304	1 304	24 131	24.1%	26 336	23.5%	21 170	16.1%	23 131	24.0%	1 114	87.7%	308	102.6%	10.6%
Rental of facilities and equipment	1 267	1 267	256	20.2%	244	19.2%	260	22.9%	288	22.7%	1 078	85.1%	330	103.0%	(12.8%)
Interest earned - external investments	2 786	2 786	1 568	56.3%	1 491	233.0%	2 049	102.3%	3 321	119.2%	14 228	510.8%	3 423	129.3%	14.2%
Interest earned - outstanding debtors	79 690	79 690	21 446	26.9%	22 378	28.1%	23 429	29.4%	25 527	32.0%	120 779	116.4%	20 640	98.6%	3.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5 199	5 199	2 850	49.5%	2 240	38.9%	1 850	27.0%	2 081	35.8%	8 786	151.2%	3 441	135.0%	(66.1%)
Agency services	40 000	40 000	9 280	23.2%	8 129	21.8%	9 657	23.6%	9 933	23.3%	36 779	91.9%	21 180	134.7%	(56.0%)
Transfers recognised - operational	251 910	251 910	123 530	49.0%	15 604	6.2%	42 534	16.9%	723	3.3%	182 391	72.4%	2 082	96.5%	(65.3%)
Other own revenue	11 182	11 182	805	7.2%	2 024	18.1%	1 310	11.7%	3 559	31.4%	7 647	68.4%	2 277	178.1%	54.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 404 220	1 404 220	267 494	19.0%	372 575	26.5%	280 180	20.0%	310 947	22.1%	1 231 097	87.8%	320 302	97.8%	(3.0%)
Employee related costs	357 033	357 033	76 391	21.4%	71 240	21.4%	70 500	21.0%	75 273	21.2%	298 509	83.6%	73 030	91.8%	3.7%
Remuneration of councillors	22 050	22 050	5 004	22.7%	4 992	22.6%	5 784	26.2%	5 733	23.9%	21 053	95.5%	5 016	96.1%	5.1%
Debt repayment	231 250	231 250	60 837	26.3%	68 256	29.5%	68 837	29.8%	68 837	29.8%	231 719	100.6%	61 110	100.6%	24.1%
Depreciation and asset impairment	28 361	28 361	7 090	25.0%	7 090	25.0%	7 124	28.6%	7 185	28.9%	32 496	114.6%	18 262	386.3%	(44.2%)
Finance charges	10 400	12 400	4 002	32.3%	9 904	79.9%	8 747	60.3%	10 682	62.0%	29 968	234.4%	4 315	35.4%	7.8%
Bulk purchases	44 500	44 500	90 306	20.4%	124 112	28.1%	89 624	20.3%	101 793	23.0%	405 896	91.8%	86 387	89.2%	17.8%
Other Materials	92 880	92 880	11 892	12.8%	11 621	37.3%	13 065	13.7%	19 814	20.7%	40 416	84.1%	27 847	77.8%	(28.3%)
Contracted services	14 500	14 500	11 892	81.3%	11 621	80.8%	13 065	90.4%	19 814	136.6%	40 416	278.7%	27 847	200.3%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	1 177	-	2 567	-	2 890	-	(51.9%)
Other expenditures	203 426	203 426	11 971	5.9%	35 248	17.3%	19 129	9.4%	28 129	13.8%	94 371	46.4%	18 353	70.3%	53.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(116 613)	(116 613)	91 261	-	(116 048)	-	(11 946)	-	(61 889)	-	(98 624)	-	(74 645)	-	-
Transfers recognised - capital	120 339	120 339	67 131	56.8%	32 976	27.4%	77 522	64.4%	51 663	42.9%	292 291	190.5%	14 644	192.9%	252.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 725	3 725	158 392	-	(83 073)	-	65 575	-	(10 227)	-	130 668	-	(60 001)	-	-
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 725	3 725	158 392	-	(83 073)	-	65 575	-	(10 227)	-	130 668	-	(60 001)	-	-
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 725	3 725	158 392	-	(83 073)	-	65 575	-	(10 227)	-	130 668	-	(60 001)	-	-
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 725	3 725	158 392	-	(83 073)	-	65 575	-	(10 227)	-	130 668	-	(60 001)	-	-

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17				Q4 of 2016/17 to Q4 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance																
National Government	124 299	217 897	9 750	7.8%	34 768	28.0%	47 490	21.8%	86 453	39.7%	178 461	81.9%	83 504	96.2%	3.5%	
Provincial Government	94 057	105 667	7 758	8.2%	21 692	23.1%	17 442	16.5%	42 725	40.4%	89 618	15 553	58.1%	174.7%	1.6%	
District Municipality	26 282	98 270	1 794	6.8%	11 263	42.9%	30 020	30.5%	40 826	41.5%	83 902	85.4%	64 312	197.1%	(36.5%)	
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	120 339	203 937	9 552	7.9%	32 855	27.4%	47 462	23.3%	83 551	41.0%	173 520	85.1%	79 865	98.7%	1.6%	
Borrowing	2 500	179	126	1.2%	1 013	7.2%	-	-	1 902	-	1 902	83.9%	3 939	63.9%	20.9%	
Internally generated funds	1 460	3 960	19	1.3%	19	0.5%	28	0.7%	-	-	47	1.2%	-	16.3%	0.3%	
Public contributions and donations	-	10 000	-	-	-	-	-	-	2 902	29.0%	2 902	29.0%	-	-	(100.0%)	
Capital Expenditure Standard Classification	124 299	217 897	9 750	7.8%	34 768	28.0%	47 490	21.8%	86 453	39.7%	178 461	81.9%	83 504	96.2%	3.5%	
Governance and Administration	1 460	1 460	19	1.3%	-	-	28	1.9%	-	-	47	3.2%	-	19.2%	-	
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Budget & Treasury Office	1 460	1 460	19	1.3%	-	-	28	1.9%	-	-	47	3.2%	-	19.2%	-	
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	8 005	4 300	675	8.4%	7 097	88.7%	6 004	139.6%	21 172	492.4%	34 948	812.7%	3 085	64.8%	586.3%	
Community & Social Services	8 005	4 300	675	8.4%	7 097	88.7%	6 004	139.6%	21 172	492.4%	34 948	812.7%	3 085	64.8%	586.3%	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	675	-	7 070	100.0%	6 004	-	14 952	-	28 701	-	-	-	(100.0%)	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	19 707	39 431	1 091	5.5%	5 766	29.3%	8 208	20.8%	28 632	72.6%	43 697	110.8%	3 117	66.9%	818.5%	
Planning and Development	3 674	42 550	179	1.4%	3 758	14.1%	20 774	419	48.9%	14 419	33.9%	39 138	92.1%	8 250	89.3%	71.8%
Road Transport	16 034	39 431	1 091	6.8%	5 766	36.0%	8 208	20.8%	28 632	72.6%	43 697	110.8%	3 117	66.4%	818.5%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	95 126	172 706	7 968	4.4%	21 905	23.0%	33 250	34.5%	39 650	21.2%	99 769	57.8%	77 302	116.3%	(62.6%)	
Electricity	12 500	179	1	0.1%	3 758	14.1%	20 774	419	48.9%	14 419	33.9%	39 138	92.1%	8 250	89.3%	71.8%
Water	56 282	92 505	2 464	4.4%	4 437	7.9%	5 482	5.9%	11 508	12.4%	23 894	25.8%	6 984	22.8%	64.8%	
Waste Water Management	2 934	3 203	660	22.5%	12 127	58.4%	1 550	48.4%	1 985	62.0%	3 322	61.0%	59 407	(96.7%)	100.0%	
Waste Management	23 930	44 498	4 657	19.5%	11 568	33.8%	15 448	15.8%	8 738	25.3%	31 422	91.1%	2 661	140.2%	228.4%	
Other																

Part 3: Cash Receipts and Payments

R thousands	2017/18											2016/17		Q4 of 2016/17 to Q4 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
Cash Flow from Operating Activities	1 164 595	1 128 576	424 555	36.5%	220 673	18.9%	285 046	25.3%	182 378	16.2%	1 112 652	98.6%	180 026	107.6%	1.3%
Receipts															
Property rates, penalties and collection charges	132 576	126 691	35 067	26.5%	24 098	18.2%	35 710	28.2%	27 406	21.6%	122 280	96.5%	29 792	117.3%	(8.0%)
Service charges	539 009	472 217	118 388	22.0%	113 441	21.0%	130 088	27.5%	131 485	27.8%	493 402	104.5%	119 490	92.7%	9.9%
Other revenue	58 208	54 149	13 191	22.7%	11 776	20.2%	11 736	21.7%	14 918	27.5%	51 621	95.3%	27 121	125.1%	(45.0%)
Government - operating	251 910	242 953	139 949	55.6%	56 587	22.5%	43 463	17.9%	723	3%	240 722	99.1%	900	87.5%	44.6%
Government - capital	120 339	213 937	115 631	96.1%	9 000	7.5%	60 726	28.4%	4 000	1.9%	189 357	88.5%	-	175.0%	(100.0%)
Interest	62 553	18 629	2 329	3.7%	5 771	9.2%	3 322	17.8%	3 847	20.7%	15 270	82.0%	2 923	243.4%	31.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 132 509)	(1 108 501)	(318 043)	28.1%	(216 969)	19.2%	(211 219)	19.1%	(238 895)	21.4%	(985 126)	88.9%	(159 322)	67.0%	49.9%
Suppliers and employees	(1 120 105)	(1 083 101)	(314 041)	28.0%	(213 582)	19.1%	(203 743)	18.8%	(232 132)	21.4%	(963 498)	89.0%	(155 007)	76.0%	49.6%
Finance charges	(12 400)	(25 400)	(4 002)	32.3%	(3 386)	27.3%	-	29.4%	(6 763)	26.6%	(12 628)	85.2%	(4 315)	33.6%	56.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.6%
Net Cash from/(used) Operating Activities	32 086	20 075	106 512	332.0%	3 704	11.5%	73 826	367.8%	(56 517)	(281.5%)	127 525	635.2%	20 704	(299.9%)	(373.0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(124 299)	(227 708)	(32 273)	26.0%	(32 335)	26.0%	(21 690)	9.5%	(86 453)	38.0%	(172 751)	75.9%	(59 271)	78.2%	45.9%
Capital assets	(124 299)	(227 708)	(32 273)	26.0%	(32 335)	26.0%	(21 690)	9.5%	(86 453)	38.0%	(172 751)	75.9%	(59 271)	78.2%	45.9%
Net Cash from/(used) Investing Activities	(124 299)	(227 708)	(32 273)	26.0%	(32 335)	26.0%	(21 690)	9.5%	(86 453)	38.0%	(172 751)	75.9%	(59 271)	78.2%	45.9%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 888)	(3 656)	(1 761)	36.0%	(859)	17.6%	(942)	25.8%	(922)	25.2%	(4 484)	122.7%	(1 557)	55.5%	(40.8%)
Repayment of borrowing	(4 888)	(3 656)	(1 761)	36.0%	(859)	17.6%	(942)	25.8%	(922)	25.2%	(4 484)	122.7%	(1 557)	55.5%	(40.8%)
Net Cash from/(used) Financing Activities	(4 888)	(3 656)	(1 761)	36.0%	(859)	17.6%	(942)	25.8%	(922)	25.2%	(4 484)	122.7%	(1 557)	55.5%	(40.8%)
Net Increase/(Decrease) in cash held	(97 100)	(211 289)	72 478	(74.6%)	(29 490)	30.4%	51 194	(24.2%)	(143 893)	68.1%	(49 710)	23.5%	(40 124)	(80.2%)	258.6%
Cash/cash equivalents at the year begin:	(256 598)	(69 787)	206 444	(80.5%)	278 922	(108.7%)	249 432	(357.4%)	300 627	(430.8%)	206 444	(295.8%)	130 057	187.2%	131.1%
Cash/cash equivalents at the year end:	(353 698)	(281 075)	278 922	(78.9%)	249 432	(70.5%)	300 627	(107.0%)	156 734	(55.8%)	156 734	(55.8%)	89 933	(26.1%)	74.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	26 492	6.0%	16 463	3.7%	8 987	2.0%	387 284	88.2%	439 227	30.2%	-	-	387 284	88.0%
Trade and Other Receivables from Exchange Transactions - Electric	28 162	37.8%	8 129	10.9%	3 100	4.2%	35 298	47.2%	74 599	5.1%	-	-	35 298	47.0%
Receivables from Non-exchange Transactions - Property Rates	22 792	8.7%	7 368	2.8%	3 575	1.4%	228 766	87.1%	262 501	18.0%	-	-	228 766	87.0%
Receivables from Exchange Transactions - Waste Water Management	4 411	4.9%	3 926	4.4%	3 063	3.4%	78 843	87.4%	90 242	6.2%	-	-	78 843	87.0%
Receivables from Exchange Transactions - Waste Management	5 458	3.9%	6 663	4.8%	3 974	2.9%	122 490	88.4%	138 584	9.5%	-	-	122 490	88.0%
Receivables from Exchange Transactions - Property Rental Debtors	109	16.6%	49	10.5%	43	6.5%	437	66.5%	637	4.7%	-	-	437	67.0%
Interest on Asset Debtor Accounts	8 852	2.9%	8 425	2.7%	8 575	2.8%	284 369	97.7%	310 221	21.3%	-	-	284 369	92.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 527	6.1%	5 082	3.6%	12 705	9.1%	113 875	81.2%	140 159	9.6%	-	-	113 875	81.0%
Total By Income Source	104 801	7.2%	56 095	3.9%	44 022	3.0%	1 251 271	85.9%	1 456 189	100.0%	-	-	1 251 271	86.0%
Debtors Age Analysis By Customer Group														
Organs of State	2 379	13.7%	1 549	8.9%	1 155	6.6%	12 309	70.8%	17 392	1.2%	-	-	12 309	71.0%
Commercial	50 477	7.4%	20 174	3.0%	13 517	2.0%	596 812	87.6%	680 981	46.8%	-	-	596 812	88.0%
Households	39 307	5.7%	33 957	4.9%	28 929	4.2%	592 390	85.3%	694 584	47.7%	-	-	592 390	85.0%
Other	12 638	20.0%	414	7%	421	7%	49 760	78.7%	63 235	4.3%	-	-	49 760	79.0%
Total By Customer Group	104 801	7.2%	56 095	3.9%	44 022	3.0%	1 251 271	85.9%	1 456 189	100.0%	-	-	1 251 271	86.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	25 709	16.9%	20 313	13.4%	20 190	13.3%	85 605	56.4%	151 817	37.1%
Bulk Water	18 793	48.5%	6 595	17.0%	7 419	19.2%	5 932	15.3%	38 738	9.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	45 038	22.4%	25 518	12.7%	12 953	6.4%	117 400	58.4%	200 908	49.0%
Auditor General	72	1.7%	-	-	-	-	4 130	98.3%	4 202	1.0%
Other	3 837	27.5%	-	-	-	-	10 107	72.5%	13 944	3.4%
Total	93 448	22.8%	52 425	12.8%	40 562	9.9%	223 175	54.5%	409 609	100.0%

Contact Details

Municipal Manager	Mr L R Thibani	018 788 9506
Financial Manager	Ms A R Ngwenya	018 788 9551

Source: Local Government Database

1. All figures in this report are unaudited.

GAUTENG: RAND WEST CITY (GT485)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2018 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2017/18											2016/17		Q4 of 2017 to Q4 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
Operating Revenue and Expenditure	1 554 646	1 632 872	438 109	28.2%	328 161	21.1%	356 401	21.8%	318 202	19.5%	1 440 872	88.2%	486 297	96.0%	(34.6%)
Operating Revenue	192 778	220 403	81 197	42.1%	53 351	27.7%	45 743	20.8%	40 989	18.6%	221 281	100.4%	53 019	74.8%	(22.7%)
Property taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	586 744	628 570	121 616	20.7%	125 694	21.4%	130 634	20.8%	127 210	20.2%	504 963	80.3%	160 524	93.2%	(20.8%)
Service charges - water revenue	286 403	286 403	67 243	23.5%	70 243	24.4%	65 469	22.9%	70 312	24.6%	273 173	96.3%	53 105	68.6%	(32.4%)
Service charges - sanitation revenue	50 606	50 606	14 771	29.2%	13 968	26.4%	12 479	23.7%	12 479	23.7%	53 104	100.3%	16 689	129.4%	(49.4%)
Service charges - refuse revenue	51 940	51 940	14 380	27.7%	14 958	28.8%	13 884	26.7%	13 149	23.7%	56 158	98.3%	24 668	88.0%	(17.6%)
Service charges - other	2 806	2 806	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 426	2 583	556	15.3%	191	5.3%	198	7.7%	247	9.6%	1 192	46.2%	669	48.9%	(61.0%)
Interest earned - external investments	3 160	3 160	1 139	35.7%	287	9.1%	372	11.7%	1 410	44.6%	3 290	105.5%	3 320	272.7%	(54.8%)
Interest earned - outstanding debtors	18 509	24 509	4 186	22.6%	4 848	19.8%	8 748	32.7%	8 259	33.7%	28 763	117.6%	3 251	65.1%	(54.0%)
Dividends received	50	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	10 599	10 599	805	7.6%	564	5.3%	1 296	12.0%	2 583	13.9%	5 248	28.2%	919	40.7%	(181.2%)
Licences and permits	86	14	19	15.0%	19	22.0%	19	54.2%	20	23.1%	99	27.7%	39 006	27 363.0%	(27.3%)
Agency services	286 305	28 365	10 560	37.2%	10 240	71.0%	63 234	14.2%	4 166	14.1%	38 901	137.1%	23 066	284.3%	(81.9%)
Transfers recognised - operational	283 055	278 454	117 814	41.2%	12 462	4.4%	60 096	23.8%	61 051	11.2%	227 622	81.7%	141 449	140.8%	(78.0%)
Other own revenue	35 842	28 262	3 896	10.9%	8 631	21.1%	8 109	28.7%	5 712	20.2%	26 348	93.2%	5 791	35.2%	(1.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 548 845	1 618 612	333 001	21.5%	333 511	21.5%	375 637	23.2%	439 824	27.2%	1 481 973	91.6%	437 981	85.1%	4.4%
Employee related costs	490 246	494 273	126 888	25.6%	128 204	26.2%	128 246	25.2%	127 110	25.7%	507 029	102.6%	114 851	79.7%	(10.7%)
Remuneration of councillors	26 361	26 361	5 950	22.6%	5 950	22.6%	7 823	29.7%	6 589	25.0%	26 333	99.9%	5 949	28.1%	(10.8%)
Debt repayment	7 769	6 864	-	-	-	-	-	-	33 419	52.5%	52 506	517.6%	5 768	338.3%	(35.4%)
Depreciation and asset impairment	172 624	172 624	-	-	-	-	-	-	40 815	42.3%	36 291	42.3%	36 291	12.5%	(47.4%)
Finance charges	27 209	83 891	2 401	41.6%	1 786	31.0%	2 057	37.3%	2 968	37.1%	9 332	123.5%	6 707	519.8%	(55.8%)
Bulk purchases	613 245	641 797	177 225	28.9%	153 306	25.0%	158 048	24.6%	172 384	26.9%	660 993	103.0%	164 714	93.0%	(17.5%)
Other Materials	72 379	45 809	-	-	19 508	26.6%	19 508	26.6%	13 124	19.9%	32 632	49.6%	-	-	(100.0%)
Contracted services	42 567	41 322	9 770	23.0%	21 438	50.5%	28 244	20.0%	11 934	28.9%	51 125	133.5%	83 831	83.8%	(11.8%)
Transfers and grants	1 590	1 590	-	-	-	-	-	-	1 590	100.0%	1 590	100.0%	6 006	6.0%	(60.8%)
Other expenditure	96 805	103 293	10 737	11.1%	22 765	23.5%	13 855	13.4%	29 832	28.9%	77 108	74.7%	15 560	90.8%	(60.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 801	14 260	105 108		(5 351)		(19 236)		(21 622)		(41 100)		48 316		
Transfers recognised - capital	156 634	247 310	-	-	48 334	30.9%	75 386	30.5%	89 884	36.3%	213 604	86.4%	-	2.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	162 435	261 570	105 108		42 983		56 151		(31 738)		172 504		48 316		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	162 435	261 570	105 108		42 983		56 151		(31 738)		172 504		48 316		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	162 435	261 570	105 108		42 983		56 151		(31 738)		172 504		48 316		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	162 435	261 570	105 108		42 983		56 151		(31 738)		172 504		48 316		

Part 2: Capital Revenue and Expenditure

Particulars	2017/18												2016/17		O4 of 2016/17 to O4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	156 634	261 528	13 008	8.3%	44 785	28.6%	71 121	27.2%	75 901	29.0%	204 815	78.3%	127 522	66.0%	(40.5%)
National Government	104 901	242 862	13 008	12.4%	44 586	42%	64 403	26.5%	65 964	27.2%	187 961	77.4%	74 106	78.7%	(11.0%)
Provincial Government	51 733	4 466	-	-	199	4.5%	1 614	36.1%	1 827	40.9%	3 640	81.5%	51 674	57.7%	(96.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	156 634	247 328	13 008	8.3%	44 785	28.6%	66 616	26.7%	67 792	27.4%	191 601	77.5%	125 780	67.4%	(46.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	14 200	-	-	-	-	-	-	8 110	57.1%	8 110	57.1%	1 742	21.2%	365.6%
Public contributions and donations	-	-	-	-	-	-	5 104	-	-	-	5 104	-	-	-	-
Capital Expenditure Standard Classification	156 634	261 528	13 008	8.3%	44 785	28.6%	71 121	27.2%	75 901	29.0%	204 815	78.3%	127 522	66.0%	(40.5%)
Governance and Administration	-	14 200	-	-	-	-	-	-	666	4.7%	666	4.7%	1 159	-	(42.5%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	14 200	-	-	-	-	-	-	666	4.7%	666	4.7%	1 159	-	(42.5%)
Community and Public Safety	22 105	49 696	801	3.6%	4 422	20.0%	4 902	9.9%	4 621	9.3%	14 746	29.7%	16 560	72.5%	(70.2%)
Community & Social Services	8 933	49 696	801	8.2%	4 073	8.2%	4 073	8.2%	4 621	9.3%	8 893	17.9%	8 550	82.5%	(22.6%)
Sport and Recreation	-	-	-	-	6.1%	4 223	30.1%	828	-	-	5 853	9.892	63.6%	(100.0%)	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	617	-	(100.0%)
Economic and Environmental Services	47 818	69 433	792	1.7%	4 186	8.8%	20 187	29.1%	29 194	42.0%	54 358	78.3%	21 073	31.7%	38.5%
Planning and Development	-	11 000	-	-	-	-	10 134	92.1%	16 662	151.5%	26 796	243.6%	2 047	10.1%	713.9%
Road Transport	47 818	58 433	792	1.7%	4 186	8.8%	10 053	17.2%	12 532	21.3%	27 562	47.2%	19 026	57.0%	(34.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	86 711	128 199	11 415	13.2%	36 177	46.03%	46 032	35.9%	41 420	32.4%	135 045	105.3%	88 730	88.3%	(53.3%)
Electricity	9 000	29 000	-	-	4 993	55.5%	10 836	37.4%	13 958	48.1%	29 787	102.7%	32 508	94.6%	(65.1%)
Water	65 977	76 438	10 383	15.7%	30 533	46.3%	30 748	40.2%	26 727	35.0%	98 391	128.7%	47 959	86.7%	(54.3%)
Waste Water Management	1 500	16 000	-	-	-	-	3 428	21.4%	-	-	3 428	21.4%	-	-	-
Waste Management	10 734	6 760	1 033	10.1%	657	6.4%	1 019	15.1%	736	10.9%	3 429	50.9%	8 264	82.3%	(97.1%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18												2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities	1 652 857	1 718 001	400 744	24.2%	407 290	24.6%	374 151	21.8%	268 855	15.6%	1 451 040	84.5%	286 683	79.5%	(6.2%)
Receipts	183 139	196 158	31 955	17.4%	50 504	27.6%	41 987	21.4%	42 388	21.6%	166 834	85.1%	39 294	87.8%	7.9%
Property rates, penalties and collection charges	929 759	888 548	175 217	18.8%	194 111	20.9%	185 952	20.9%	178 629	20.1%	733 910	82.4%	141 286	41.2%	26.4%
Service charges	78 519	78 938	12 794	16.3%	26 777	36.6%	34 491	43.7%	44 654	56.6%	120 715	152.9%	99 963	57.9%	(55.3%)
Other revenue	283 054	279 954	114 399	40.4%	94 442	33.4%	63 651	22.7%	222	1%	272 914	97.5%	-	27.7%	(100.0%)
Government - operating	156 634	247 310	64 830	41.4%	34 919	22.3%	46 618	18.9%	-	-	146 367	59.2%	-	68.4%	-
Government - capital	21 702	27 042	1 549	7.1%	4 337	20.0%	1 451	5.4%	2 962	11.0%	10 300	38.1%	6 140	828.7%	(51.8%)
Interest	50	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	(1 353 765)	(1 353 765)	(457 362)	33.8%	(345 933)	25.6%	(223 404)	16.5%	(303 487)	22.4%	(1 330 187)	98.3%	(309 244)	85.7%	(1.9%)
Payments	(1 346 936)	(1 346 936)	(457 045)	33.9%	(345 926)	25.7%	(221 813)	16.5%	(300 622)	22.3%	(1 325 406)	98.4%	(305 072)	83.7%	(1.5%)
Suppliers and employees	(5 238)	(5 238)	(317)	6.1%	(7)	(7)	(1 597)	30.4%	(2 866)	54.7%	(4 781)	91.3%	(4 177)	472.0%	(31.3%)
Finance charges	(1 593)	(1 593)	-	-	-	-	-	-	-	-	-	-	-	1 592.1%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	299 093	364 236	(56 618)	(18.9%)	61 357	20.5%	150 746	41.4%	(34 632)	(9.5%)	120 853	33.2%	(22 561)	61.1%	53.5%
Cash Flow from Investing Activities	-	-	(13 375)	-	(11 918)	-	(37 588)	-	(11 844)	-	(74 727)	-	(5 698)	-	107.9%
Receipts	-	-	(13 375)	-	(11 918)	-	(37 588)	-	(11 844)	-	(74 727)	-	(5 698)	-	107.9%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	(13 375)	-	(11 918)	-	(37 588)	-	(11 844)	-	(74 727)	-	(5 698)	-	107.9%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(270 631)	(261 510)	(24 147)	8.9%	(48 334)	17.9%	(75 385)	28.8%	(89 884)	34.4%	(237 750)	90.9%	(74 109)	46.9%	21.3%
Capital assets	(270 631)	(261 510)	(24 147)	8.9%	(48 334)	17.9%	(75 385)	28.8%	(89 884)	34.4%	(237 750)	90.9%	(74 109)	46.9%	21.3%
Net Cash from/(used) Investing Activities	(270 631)	(261 510)	(37 522)	13.9%	(60 252)	22.3%	(112 914)	43.2%	(101 729)	38.9%	(312 477)	119.5%	(79 807)	85.1%	27.5%
Cash Flow from Financing Activities	-	-	336	-	2 115	-	90 164	-	17 155	-	109 770	-	13 630	-	25.9%
Receipts	-	-	336	-	2 115	-	90 164	-	17 155	-	109 770	-	13 630	-	25.9%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 000)	(2 000)	(1 793)	89.6%	(585)	29.2%	(1 327)	66.4%	(465)	23.2%	(4 149)	208.5%	(2 215)	32.4%	(79.0%)
Repayment of borrowing	(2 000)	(2 000)	(1 793)	89.6%	(585)	29.2%	(1 327)	66.4%	(465)	23.2%	(4 169)	208.5%	(2 215)	32.6%	(79.0%)
Net Cash from/(used) Financing Activities	(2 000)	(2 000)	(1 457)	72.8%	1 530	(76.5%)	88 836	(4 441.8%)	16 691	(834.5%)	105 601	(5 280.0%)	11 416	(52.1%)	46.2%
Net Increase/(Decrease) in cash held	26 462	100 726	(95 597)	(361.3%)	2 635	10.0%	126 609	125.7%	(119 671)	(118.8%)	(86 024)	(85.4%)	(90 952)	32.7%	31.6%
Cash/cash equivalents at the year begin:	33 500	-	127 271	379.9%	31 674	94.6%	34 309	-	160 918	-	127 271	-	219 950	487.1%	(26.8%)
Cash/cash equivalents at the year end:	59 962	100 726	31 674	52.8%	34 309	57.2%	160 918	199.8%	41 247	40.9%	41 247	40.9%	128 997	84.0%	(68.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	21 015	24.8%	9 863	11.6%	5 396	6.4%	48 575	57.2%	84 849	17.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	23 848	28.5%	6 290	7.6%	5 067	6.0%	48 447	57.8%	83 752	17.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 284	12.4%	2 896	3.8%	2 654	3.4%	61 059	70.5%	76 842	15.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 364	9.6%	1 914	5.5%	1 586	4.5%	28 188	80.4%	35 052	7.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 969	9.9%	2 243	5.6%	1 889	4.7%	31 891	79.7%	39 992	8.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	40	6.5%	38	6.2%	36	5.9%	498	81.4%	612	1%	-	-	-	-
Interest on Annual Debtor Accounts	2 630	5.1%	2 545	4.9%	2 430	4.7%	44 296	85.3%	51 900	10.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 440	7.3%	634	5%	1 334	1.1%	105 664	91.0%	116 071	23.7%	-	-	-	-
Total By Income Source	73 588	15.0%	26 523	5.4%	20 341	4.2%	368 619	75.4%	489 071	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organ of State	1 728	12.0%	627	4.4%	473	3.3%	11 546	80.3%	14 373	2.9%	-	-	-	-
Commercial	30 961	30.5%	9 367	9.2%	8 002	7.9%	53 161	52.4%	101 492	20.8%	-	-	-	-
Households	40 900	11.0%	16 529	4.4%	11 865	3.2%	303 911	81.4%	373 206	76.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	73 588	15.0%	26 523	5.4%	20 341	4.2%	368 619	75.4%	489 071	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	75 333	32.1%	39 843	17.0%	-	-	119 751	51.0%	234 928	54.3%
Bulk Water	14 363	100.0%	-	-	-	-	-	-	14 363	3.3%
PAYE deductions	6 114	100.0%	-	-	-	-	-	-	6 114	1.4%
VAT (output less input)	19 558	100.0%	-	-	-	-	-	-	19 558	4.5%
Pensions / Retirement	6 622	100.0%	-	-	-	-	-	-	6 622	1.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	63 144	46.2%	8 566	6.3%	5 063	3.7%	59 983	43.9%	136 756	31.6%
Auditor General	-	-	-	-	661	100.0%	-	-	661	2%
Other	13 905	100.0%	-	-	-	-	-	-	13 905	3.2%
Total	199 039	46.0%	48 408	11.2%	5 724	1.3%	179 734	41.5%	432 906	100.0%

Contact Details

Municipal Manager	Mr Thamba Goba	011 411 00512
Financial Manager	Ms Beverly Gangja	011 411 00867

Source: Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Operating Revenue and Expenditure	2017/18											2016/17		Q4 of 2016/17 to Q4 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	520 071	297 803	147 022	28.3%	88 439	17.0%	55 887	18.8%	18 649	6.3%	310 017	104.1%	17 739	85.8%	5.2%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	2 332	601	99	4.2%	220	9.3%	506	84.2%	348	57.9%	1 172	195.1%	307	4.4%	13.4%
Rent of facilities and equipment	2 324	151	288	12.4%	288	12.4%	293	46.3%	293	46.3%	898	135.8%	86	1.3%	239.1%
Interest earned - external investments	1 995	1 521	132	6.6%	771	38.6%	15	1.0%	22	1.5%	940	61.8%	33	70.2%	(32.4%)
Interest earned - outstanding debtors	-	-	-	-	-	-	15	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	883	611	-	-	51	5.8%	-	-	16	2.7%	67	11.0%	-	-	(100.0%)
Agency services	207 297	-	80 932	39.0%	73 879	35.6%	48 686	23.7%	15 929	7.3%	218 566	106.3%	237	101.8%	6 258.3%
Transfers recognised - operational	304 620	88 740	65 704	21.6%	13 311	4.4%	6 438	2.0%	2 961	3.3%	88 214	99.6%	17 076	62.0%	(82.9%)
Other non-revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	522 661	347 850	65 592	12.5%	79 325	15.2%	70 810	20.4%	94 191	27.1%	309 918	89.1%	71 462	101.9%	31.8%
Employee related costs	191 218	159 252	40 942	21.4%	38 684	20.2%	38 927	24.4%	39 684	24.9%	158 237	99.4%	39 756	91.1%	(2%)
Remuneration of councillors	14 316	12 789	2 897	20.2%	2 607	18.2%	3 320	26.0%	3 162	24.7%	11 986	93.7%	2 897	68.2%	9.2%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 415	7 565	2 292	27.2%	2 365	28.1%	976	12.9%	1 464	19.4%	7 096	93.8%	1 518	128.0%	(3.6%)
Finance charges	3 989	3 989	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	830	620	-	-	-	-	-	-	2	3%	2	3%	-	-	(100.0%)
Contracted services	270 664	125 426	12 668	4.6%	24 180	8.9%	10 659	8.5%	41 954	33.2%	88 901	70.9%	3 848	52.4%	(981.0%)
Transfers and grants	4 392	9 652	1 000	25.0%	1 100	25.0%	2 200	22.8%	7 260	75.6%	11 660	120.8%	-	68.3%	(100.0%)
Other expenditure	28 837	28 536	5 893	20.4%	10 388	36.0%	14 728	51.6%	1 025	3.6%	32 075	112.3%	23 444	166.4%	(95.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 590)	(50 047)	81 430	-	9 114	(14 923)	(75 522)	99	(53 723)	76.8%	-	-	(53 723)	76.8%	-
Transfers recognised - capital	12 590	55 866	11 812	93.8%	-	-	44 054	78.9%	-	-	55 866	100.0%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	10 000	5 819	93 242	-	9 114	(14 923)	29 131	(75 522)	99	(53 723)	76.8%	-	(53 723)	76.8%	-
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	10 000	5 819	93 242	-	9 114	(14 923)	29 131	(75 522)	99	(53 723)	76.8%	-	(53 723)	76.8%	-
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	10 000	5 819	93 242	-	9 114	(14 923)	29 131	(75 522)	99	(53 723)	76.8%	-	(53 723)	76.8%	-
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	10 000	5 819	93 242	-	9 114	(14 923)	29 131	(75 522)	99	(53 723)	76.8%	-	(53 723)	76.8%	-

[illegible]

Part 3: Cash Receipts and Payments

R thousands	2017/18											2016/17		Q4 of 2016/17 to Q4 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
Cash Flow from Operating Activities	525 780	347 124	163 270	31.1%	88 439	16.8%	99 943	28.8%	29 869	8.6%	381 521	109.9%	17 739	85.0%	68.4%
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	2 352	601	99	4.2%	220	9.3%	506	84.2%	348	57.9%	1 172	195.1%	307	4.4%	13.4%
Other revenue	301 547	83 475	69 195	22.9%	13 569	4.5%	6 680	8.0%	29 430	35.3%	118 875	142.4%	17 163	61.7%	71.5%
Government - operating	207 297	205 661	82 032	39.6%	73 879	35.6%	48 686	23.7%	69	-	204 666	99.5%	237	101.8%	(70.8%)
Government - capital	12 589	55 866	11 812	93.8%	-	-	44 054	78.9%	-	-	55 866	100.0%	-	-	76.8%
Interest	1 995	1 521	132	6.6%	771	38.6%	16	1.1%	22	1.5%	941	61.9%	33	70.2%	(32.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(514 245)	(346 139)	(113 091)	22.0%	(80 858)	15.7%	(69 581)	20.1%	(38 233)	11.0%	(301 764)	87.2%	(25 607)	85.6%	49.3%
Suppliers and employees	(505 864)	(332 498)	(111 991)	22.1%	(79 758)	15.8%	(67 381)	20.3%	(36 233)	10.9%	(295 364)	88.8%	(25 416)	86.3%	42.6%
Finance charges	(3 989)	(3 989)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 392)	(9 652)	(1 100)	25.0%	(1 100)	25.0%	(2 200)	22.8%	(2 000)	20.7%	(6 400)	66.3%	(700)	63.5%	949.5%
Net Cash from/(used) Operating Activities	11 535	985	50 179	435.0%	7 581	65.7%	30 362	3 083.1%	(8 364)	(849.3%)	79 757	8 099.1%	(7 868)	70.5%	6.3%
Cash Flow from Investing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(10 000)	(53 277)	(9 265)	92.7%	-	-	-	-	(735)	1.4%	(10 000)	18.8%	-	55.6%	(100.0%)
Capital assets	(10 000)	(53 277)	(9 265)	92.7%	-	-	-	-	(735)	1.4%	(10 000)	18.8%	-	55.6%	(100.0%)
Net Cash from/(used) Investing Activities	(10 000)	(53 277)	(9 265)	92.7%	-	-	-	-	(735)	1.4%	(10 000)	18.8%	-	55.6%	(100.0%)
Cash Flow from Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 535	(52 292)	40 914	2 665.9%	7 581	494.0%	30 362	(58.1%)	(9 099)	17.4%	69 757	(133.4%)	(7 868)	39.7%	15.6%
Cash/cash equivalents at the year begin:	-	2 292	2 249	-	43 162	-	50 743	2 213.7%	81 104	3 538.2%	2 249	98.1%	16 434	97.0%	393.5%
Cash/cash equivalents at the year end:	1 535	(50 000)	43 162	2 812.5%	50 743	3 306.4%	81 104	(162.2%)	72 006	(144.0%)	72 006	(144.0%)	8 567	563.9%	740.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Annual Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	269	1.0%	456	1.8%	331	1.3%	24 701	95.9%	25 757	100.0%	-	-	(1 583)	(6.0%)
Total By Income Source	269	1.0%	456	1.8%	331	1.3%	24 701	95.9%	25 757	100.0%	-	-	(1 583)	(6.0%)
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	17 126	100.0%	17 126	66.5%	-	-	-	-
Commercial	35	1.1%	228	7.2%	177	5.6%	2 733	86.1%	3 172	12.3%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	235	4.7%	228	4.7%	154	2.8%	4 843	89.1%	5 459	21.2%	-	-	(1 583)	(29.0%)
Total By Customer Group	269	1.0%	456	1.8%	331	1.3%	24 701	95.9%	25 757	100.0%	-	-	(1 583)	(6.0%)

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	7 402	100.0%	-	-	-	-	-	-	7 402	10.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 652	24.9%	6 383	10.1%	18 939	30.1%	21 916	34.8%	62 899	88.7%
Auditor General	-	-	-	-	-	-	604	100.0%	604	.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	23 054	32.5%	6 383	9.0%	18 939	26.7%	22 520	31.8%	70 896	100.0%

Contact Details

Municipal Manager	Mr David Mokoena	011 411 5021
Financial Manager	Mr Romeo Mhauadi	011 411 5254

Source: Local Government Database

1. All figures in this report are unaudited.